

E-file Authorization for Corporations

For calendar year 20 24, or tax year beginning _____, 20____, ending _____, 20____

(Rev. December 2024)

For use with Form 1120 series returns.

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879CORP for the latest information.

Name of corporation

THE KIND GROUP, LLC

Employer identification number

46-1657110

Part I Information (Whole dollars only)

| | | | |
|---|---|---|----------|
| 1 | Total income (Form 1120, line 11) | 1 | |
| 2 | Total income (Form 1120-F, Section II, line 11) | 2 | |
| 3 | Total income (loss) (Form 1120-S, line 6) | 3 | 921,847. |
| 4 | Total income (Form 1120, line _____) | 4 | |

Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize _____ to enter my PIN

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

 as my signature
ERO firm name
on the corporation's electronically filed income tax return.

As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer's signature _____ Date _____ Title OWNER

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 2 | 0 | 0 | 1 | 3 | 9 | 1 | 1 | 0 | 5 | 1 |
|---|---|---|---|---|---|---|---|---|---|---|

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date 08/25/2025

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Department of the Treasury Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation. Go to www.irs.gov/Form1120S for instructions and the latest information.

2024

For calendar year 2024 or tax year beginning , 2024, ending , 20

Header section containing: A S election effective date (01/01/2018), B Business activity code number (424990), C Check if Sch. M-3 attached, Name (The Kind Group, LLC), Employer identification number (46-1657110), Date incorporated (01/01/2016), Total assets (\$1,153,559), and address (1808 Brielle Ave, Asbury Park NJ 07712).

Questions G through J regarding S corporation election, final return status, number of shareholders, and aggregated activities.

Caution: Include only trade or business income and expenses on lines 1a through 22. See the instructions for more information.

Main table with columns for Income (lines 1-6), Deductions (lines 7-22), and Tax and Payments (lines 23-28). Includes sub-columns for 1a, 1c, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23a, 23b, 23c, 24a, 24b, 24c, 24d, 24z, 25, 26, 27, 28.

Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature lines for Officer, Date, Owner, and Title. Includes a box for 'May the IRS discuss this return with the preparer shown below?' with Yes/No options.

Paid Preparer Use Only section containing: Print/Type preparer's name (Kevin Gilmartin), Preparer's signature (Kevin Gilmartin), Date (08/25/2025), Check if self-employed, PTIN (P01449226), Firm's name (Gilmartin Consulting), Firm's EIN (30-0870968), Firm's address (14 Imlay Ln Farmingdale NJ 07727), and Phone no. ((585) 315-7150).

Schedule B Other Information (see instructions)

| | | | |
|----------|--|-----|----|
| 1 | Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____ | Yes | No |
| 2 | See the instructions and enter the: a Business activity <u>Sales</u> b Product or service <u>Sales</u> | | |
| 3 | At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation . . . | | X |
| 4 | At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below | | X |

| (i) Name of Corporation | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation | (iv) Percentage of Stock Owned | (v) If Percentage in (iv) Is 100%, Enter the Date (if applicable) a Qualified Subchapter S Subsidiary Election Was Made |
|-------------------------|--|--------------------------------|--------------------------------|---|
| | | | | |
| | | | | |
| | | | | |

| | | | |
|----------|---|-----|----|
| b | Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below | Yes | No |
| | | | X |

| (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Type of Entity | (iv) Country of Organization | (v) Maximum Percentage Owned in Profit, Loss, or Capital |
|--------------------|--|----------------------|------------------------------|--|
| | | | | |
| | | | | |
| | | | | |

| | | | |
|-----------|---|-----|----|
| 5a | At the end of the tax year, did the corporation have any outstanding shares of restricted stock? If "Yes," complete lines (i) and (ii) below. (i) Total shares of restricted stock (ii) Total shares of non-restricted stock | Yes | No |
| | | | X |

| | | | |
|----------|--|-----|----|
| b | At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? If "Yes," complete lines (i) and (ii) below. (i) Total shares of stock outstanding at the end of the tax year (ii) Total shares of stock outstanding if all instruments were executed | Yes | No |
| | | | X |

| | | | |
|----------|--|-----|----|
| 6 | Has this corporation filed, or is it required to file, Form 8918 , Material Advisor Disclosure Statement, to provide information on any reportable transaction? | Yes | No |
| | | | X |

| | | | |
|----------|--|-----|----|
| 7 | Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments. | Yes | No |
| | | | |

| | | | |
|----------|---|-----|----|
| 8 | If the corporation (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to the basis of the asset (or the basis of any other property) in the hands of a C corporation, and (b) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. See instructions \$ _____ | Yes | No |
| | | | |

| | | | |
|----------|---|-----|----|
| 9 | Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions | Yes | No |
| | | | X |

| | | | |
|-----------|--|-----|----|
| 10 | Does the corporation satisfy one or more of the following? See instructions | Yes | No |
| | | | X |
| a | The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense. | | |
| b | The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$30 million and the corporation has business interest expense. | | |
| c | The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990 , Limitation on Business Interest Expense Under Section 163(j). | | |

| | | | |
|-----------|---|-----|----|
| 11 | Does the corporation satisfy both of the following conditions? | Yes | No |
| | | | X |
| a | The corporation's total receipts (see instructions) for the tax year were less than \$250,000. | | |
| b | The corporation's total assets at the end of the tax year were less than \$250,000. If "Yes," the corporation is not required to complete Schedules L and M-1. | | |

| Schedule B Other Information (see instructions) <i>(continued)</i> | | Yes | No |
|---|---|-----|----|
| 12 | During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$ _____ | | X |
| 13 | During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions | | X |
| 14a | Did the corporation make any payments that would require it to file Form(s) 1099? | | X |
| b | If "Yes," did or will the corporation file required Form(s) 1099? | | |
| 15 | Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 \$ _____ | | X |
| 16 | At any time during the tax year, did the corporation: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions | | X |

| Schedule K Shareholders' Pro Rata Share Items | | Total amount | |
|---|--|--------------|----------|
| Income (Loss) | 1 Ordinary business income (loss) (page 1, line 22) | 1 | -89,251. |
| | 2 Net rental real estate income (loss) (attach Form 8825) | 2 | |
| | 3a Other gross rental income (loss) 3a | | |
| | b Expenses from other rental activities (attach statement) 3b | | |
| | c Other net rental income (loss). Subtract line 3b from line 3a 3c | | |
| | 4 Interest income 4 | | |
| | 5 Dividends: a Ordinary dividends 5a b Qualified dividends 5b | | |
| | 6 Royalties 6 | | |
| | 7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) 7 | | |
| | 8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) 8a b Collectibles (28%) gain (loss) 8b c Unrecaptured section 1250 gain (attach statement) 8c | | |
| 9 Net section 1231 gain (loss) (attach Form 4797) 9 | | | |
| 10 Other income (loss) (see instructions) Type: 10 | | | |
| Deductions | 11 Section 179 deduction (attach Form 4562) 11 | | |
| | 12a Cash charitable contributions 12a | | |
| | b Noncash charitable contributions 12b | | |
| | c Investment interest expense 12c | | |
| | d Section 59(e)(2) expenditures Type: 12d e Other deductions (see instructions) Type: 12e | | |
| Credits | 13a Low-income housing credit (section 42(j)(5)) 13a | | |
| | b Low-income housing credit (other) 13b | | |
| | c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) 13c | | |
| | d Other rental real estate credits (see instructions) Type: 13d | | |
| | e Other rental credits (see instructions) Type: 13e | | |
| | f Biofuel producer credit (attach Form 6478) 13f | | |
| | g Other credits (see instructions) Type: 13g | | |
| Inter-national | 14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance <input type="checkbox"/> | | |
| Alternative Minimum Tax (AMT) Items | 15a Post-1986 depreciation adjustment 15a | | |
| | b Adjusted gain or loss 15b | | |
| | c Depletion (other than oil and gas) 15c | | |
| | d Oil, gas, and geothermal properties—gross income 15d | | |
| | e Oil, gas, and geothermal properties—deductions 15e | | |
| | f Other AMT items (attach statement) 15f | | |
| Items Affecting Shareholder Basis | 16a Tax-exempt interest income 16a | | |
| | b Other tax-exempt income 16b | | |
| | c Nondeductible expenses 16c | | 23,964. |
| | d Distributions (attach statement if required) (see instructions) 16d | | |
| | e Repayment of loans from shareholders 16e | | |
| | f Foreign taxes paid or accrued 16f | | |

| Schedule K | | Shareholders' Pro Rata Share Items (continued) | Total amount | |
|--------------------------|------------|--|---------------------|----------|
| Other Information | 17a | Investment income | 17a | |
| | b | Investment expenses | 17b | |
| | c | Dividend distributions paid from accumulated earnings and profits | 17c | |
| | d | Other items and amounts (attach statement) ** SEC 199A INFO: SEE STMT A | | |
| Reconciliation | 18 | Income (loss) reconciliation. Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12e and 16f | 18 | -89,251. |

| Schedule L | | Balance Sheets per Books | | Beginning of tax year | | End of tax year | |
|---|--|---------------------------------|----------|-----------------------|------------|-----------------|--|
| | | (a) | (b) | (c) | (d) | | |
| Assets | | | | | | | |
| 1 | Cash | | 920,121. | | 1,062,083. | | |
| 2a | Trade notes and accounts receivable | | | | | | |
| b | Less allowance for bad debts | () | | () | | | |
| 3 | Inventories | | 30,000. | | 91,476. | | |
| 4 | U.S. government obligations | | | | | | |
| 5 | Tax-exempt securities (see instructions) | | | | | | |
| 6 | Other current assets (attach statement) | | | | | | |
| 7 | Loans to shareholders | | | | | | |
| 8 | Mortgage and real estate loans | | | | | | |
| 9 | Other investments (attach statement) | | | | | | |
| 10a | Buildings and other depreciable assets | | | | | | |
| b | Less accumulated depreciation | () | | () | | | |
| 11a | Depletable assets | | | | | | |
| b | Less accumulated depletion | () | | () | | | |
| 12 | Land (net of any amortization) | | | | | | |
| 13a | Intangible assets (amortizable only) | | | | | | |
| b | Less accumulated amortization | () | | () | | | |
| 14 | Other assets (attach statement) | | | | | | |
| 15 | Total assets | | 950,121. | | 1,153,559. | | |
| Liabilities and Shareholders' Equity | | | | | | | |
| 16 | Accounts payable | | | | | | |
| 17 | Mortgages, notes, bonds payable in less than 1 year | | | | | | |
| 18 | Other current liabilities (attach statement) | | | | | | |
| 19 | Loans from shareholders | | | | | | |
| 20 | Mortgages, notes, bonds payable in 1 year or more | | | | | | |
| 21 | Other liabilities (attach statement) | | | | | | |
| 22 | Capital stock | | | | | | |
| 23 | Additional paid-in capital | | 6,980. | | 323,633. | | |
| 24 | Retained earnings | | 943,141. | | 829,926. | | |
| 25 | Adjustments to shareholders' equity (attach statement) | | | | | | |
| 26 | Less cost of treasury stock | () | | () | | | |
| 27 | Total liabilities and shareholders' equity | | 950,121. | | 1,153,559. | | |

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

| | | | | | |
|----------|---|-----------|----------|---|----------|
| 1 | Net income (loss) per books | -113,215. | 5 | Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): | |
| 2 | Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize): _____ | | a | Tax-exempt interest \$ _____ | |
| 3 | Expenses recorded on books this year not included on Schedule K, lines 1 through 12e, and 16f (itemize): | | 6 | Deductions included on Schedule K, lines 1 through 12e, and 16f, not charged against book income this year (itemize): | |
| a | Depreciation \$ _____ | | a | Depreciation \$ _____ | |
| b | Travel and entertainment \$ 23,964. | 23,964. | 7 | Add lines 5 and 6 | |
| 4 | Add lines 1 through 3 | -89,251. | 8 | Income (loss) (Schedule K, line 18). Subtract line 7 from line 4 | -89,251. |

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

| | (a) Accumulated adjustments account | (b) Shareholders' undistributed taxable income previously taxed | (c) Accumulated earnings and profits | (d) Other adjustments account |
|--|-------------------------------------|---|--------------------------------------|-------------------------------|
| 1 Balance at beginning of tax year | 750,040. | 0. | 0. | 0. |
| 2 Ordinary income from page 1, line 22 | | | | |
| 3 Other additions | | | | |
| 4 Loss from page 1, line 22 | (89,251.) | | | |
| 5 Other reductions Meals and entertainment | (23,964.) | | | () |
| 6 Combine lines 1 through 5 | 636,825. | 0. | 0. | 0. |
| 7 Distributions | | | | |
| 8 Balance at end of tax year. Subtract line 7 from line 6 | 636,825. | 0. | 0. | 0. |

Cost of Goods Sold

Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.
Go to www.irs.gov/Form1125A for the latest information.

| | | |
|------------------------------------|--|---|
| Name The Kind Group, LLC | | Employer identification number 46-1657110 |
| 1 | Inventory at beginning of year | 1 30,000 |
| 2 | Purchases | 2 692,760 |
| 3 | Cost of labor | 3 |
| 4 | Additional section 263A costs (attach schedule) See Statement | 4 81,180 |
| 5 | Other costs (attach schedule) Shipping | 5 123,095 |
| 6 | Total. Add lines 1 through 5 | 6 927,035 |
| 7 | Inventory at end of year | 7 91,476 |
| 8 | Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2, or the appropriate line of your tax return. See instructions | 8 835,559 |
| 9a | Check all methods used for valuing closing inventory. See instructions. (i) <input checked="" type="checkbox"/> Cost (ii) <input type="checkbox"/> Lower of cost or market (iii) <input type="checkbox"/> Other (specify method used and attach explanation) _____ For certain small business taxpayers, alternative methods of accounting for inventories: (iv) <input type="checkbox"/> Non-incidental materials and supplies method (v) <input type="checkbox"/> AFS method (vi) <input type="checkbox"/> Non-AFS method | |
| b | Check if there was a writedown of subnormal goods | <input type="checkbox"/> |
| c | Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) | <input type="checkbox"/> |
| d | (i) If the LIFO inventory method was used for this tax year, enter amount of closing inventory figured under LIFO | 9d(i) _____ |
| | (ii) If the LIFO inventory method was used for this tax year, enter amount of the closing LIFO Reserve | 9d(ii) _____ |
| e | If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| f | Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Small business taxpayers. For tax years beginning after December 31, 2023, if filing Form 1125-A for a small business taxpayer that uses an alternative method of accounting for inventories, check the applicable box on line 9a(iv) through 9a(vi). See the instructions for line 9.

General Instructions

Purpose of Form

Use Form 1125-A to figure and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065 must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1(a).

If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for small business taxpayers. A small business taxpayer can account for inventory by treating the inventory as non-incidental materials and supplies (line 9a(iv)), or conforming to its treatment of inventory in an applicable financial statement (as defined in section 451(b)(3)) (line 9a(v)). If it does not have an applicable financial statement, a small business taxpayer can use the method of accounting used in its books and records prepared according to its accounting procedures (line 9a(vi)).

See the discussion on small business taxpayers in the instructions for your tax return. Also see sections 448(c) and 471(c).

For additional guidance on methods of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing methods of accounting, see Form 3115, Application for Change in Accounting Method, and the Instructions for Form 3115.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business and Pub. 225, Farmer's Tax Guide.

Schedule K-1 (Form 1120-S)

2024

Department of the Treasury Internal Revenue Service

For calendar year 2024, or tax year

beginning [] / [] / 2024 ending [] / [] / []

Shareholder's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Corporation
Part II Information About the Shareholder
Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

Statement A—QBI Pass-through Entity Reporting

| | | | |
|---|---|---|--|
| Corporation's name: The Kind Group, LLC | | Corporation's EIN: 46-1657110 | |
| Shareholder's name: Anthony Gagliardi | | Shareholder's identifying no: 139-66-7936 | |
| | | 1120S, Line 21 | |
| Shareholder's share of: | | <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input checked="" type="checkbox"/> SSTB | <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB |
| QBI or qualified PTP items subject to shareholder-specific determinations: | | | |
| | Ordinary business income (loss) | -88,358. | |
| | Rental income (loss) | | |
| | Royalty income (loss) | | |
| | Section 1231 gain (loss) | | |
| | Other income (loss) | | |
| | Section 179 deduction | | |
| | Other deductions | | |
| | W-2 wages | 124,690. | |
| | UBIA of qualified property | | |
| | Section 199A dividends | | |

Statement A—QBI Pass-through Entity Reporting

| | | | |
|---|---|--|--|
| Corporation's name: | | Corporation's EIN: | |
| Shareholder's name: | | Shareholder's identifying no: | |
| | | | |
| Shareholder's share of: | | <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB | <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB |
| QBI or qualified PTP items subject to shareholder-specific determinations: | | | |
| | Ordinary business income (loss) | | |
| | Rental income (loss) | | |
| | Royalty income (loss) | | |
| | Section 1231 gain (loss) | | |
| | Other income (loss) | | |
| | Section 179 deduction | | |
| | Other deductions | | |
| | W-2 wages | | |
| | UBIA of qualified property | | |
| | Section 199A dividends | | |

Schedule K-1 (Form 1120-S)

2024

Department of the Treasury Internal Revenue Service

For calendar year 2024, or tax year

beginning [] / [] / 2024 ending [] / []

Shareholder's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Corporation
Part II Information About the Shareholder
Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

Statement A—QBI Pass-through Entity Reporting

| | | | |
|---|---|---|--|
| Corporation's name: The Kind Group, LLC | | Corporation's EIN: 46-1657110 | |
| Shareholder's name: Joseph Vecchione | | Shareholder's identifying no: 139-80-0646 | |
| Shareholder's share of: | | 1120S, Line 21 | |
| | | <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input checked="" type="checkbox"/> SSTB | <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB |
| QBI or qualified PTP items subject to shareholder-specific determinations: | | | |
| | Ordinary business income (loss) | -893. | |
| | Rental income (loss) | | |
| | Royalty income (loss) | | |
| | Section 1231 gain (loss) | | |
| | Other income (loss) | | |
| | Section 179 deduction | | |
| | Other deductions | | |
| | W-2 wages | 1,260. | |
| | UBIA of qualified property | | |
| | Section 199A dividends | | |

Statement A—QBI Pass-through Entity Reporting

| | | | |
|---|---|--|--|
| Corporation's name: | | Corporation's EIN: | |
| Shareholder's name: | | Shareholder's identifying no: | |
| Shareholder's share of: | | | |
| | | <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB | <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB |
| QBI or qualified PTP items subject to shareholder-specific determinations: | | | |
| | Ordinary business income (loss) | | |
| | Rental income (loss) | | |
| | Royalty income (loss) | | |
| | Section 1231 gain (loss) | | |
| | Other income (loss) | | |
| | Section 179 deduction | | |
| | Other deductions | | |
| | W-2 wages | | |
| | UBIA of qualified property | | |
| | Section 199A dividends | | |

| | | | |
|--|-------------------------------------|--------------------------------------|-------|
| Corporation's Name: <u>The Kind Group, LLC</u> | | Corporation's EIN: <u>46-1657110</u> | |
| | | | |
| 1120S, Line 21 | | | |
| <input type="checkbox"/> PTP | <input type="checkbox"/> PTP | <input type="checkbox"/> PTP | |
| <input type="checkbox"/> Aggregated | <input type="checkbox"/> Aggregated | <input type="checkbox"/> Aggregated | |
| <input checked="" type="checkbox"/> SSTB | <input type="checkbox"/> SSTB | <input type="checkbox"/> SSTB | |
| Shareholder's share of: | | | |
| QBI or qualified PTP items subject to shareholder-specific determinations: | | | |
| Ordinary business inc (loss) | -89,251. | _____ | _____ |
| Rental income (loss) | _____ | _____ | _____ |
| Royalty income (loss) | _____ | _____ | _____ |
| Section 1231 gain (loss) | _____ | _____ | _____ |
| Other income (loss) | _____ | _____ | _____ |
| Section 179 deduction | _____ | _____ | _____ |
| Other deductions | _____ | _____ | _____ |
| W-2 wages | 125,950. | _____ | _____ |
| UBIA of qualified property | _____ | _____ | _____ |
| Section 199A dividends | _____ | | |

Corporation's Name: _____ Corporation's EIN: _____



| | | |
|-------------------------------------|-------------------------------------|-------------------------------------|
| <input type="checkbox"/> PTP | <input type="checkbox"/> PTP | <input type="checkbox"/> PTP |
| <input type="checkbox"/> Aggregated | <input type="checkbox"/> Aggregated | <input type="checkbox"/> Aggregated |
| <input type="checkbox"/> SSTB | <input type="checkbox"/> SSTB | <input type="checkbox"/> SSTB |

Shareholder's share of:
 QBI or qualified PTP items subject to shareholder-specific determinations:

| | | | | |
|----------------------------------|-------|-------|-------|-------|
| Ordinary business inc (loss) . | _____ | _____ | _____ | _____ |
| Rental income (loss) | _____ | _____ | _____ | _____ |
| Royalty income (loss) | _____ | _____ | _____ | _____ |
| Section 1231 gain (loss) . . . | _____ | _____ | _____ | _____ |
| Other income (loss) | _____ | _____ | _____ | _____ |
| Section 179 deduction | _____ | _____ | _____ | _____ |
| Other deductions | _____ | _____ | _____ | _____ |
| W-2 wages | _____ | _____ | _____ | _____ |
| UBIA of qualified property . . . | _____ | _____ | _____ | _____ |

Section 199A dividends _____

199A Worksheet by Activity

2024

▶ Keep for your records

| | |
|--|--|
| Corporation's name <u>The Kind Group, LLC</u> | Corporation's EIN <u>46-1657110</u> |
|--|--|

QuickZoom to 199A Summary ▶ _____

| | |
|--|--|
| Aggregation Code: _____ | Trade or Business: <u>1120S, Line 21</u> EIN: <u>46-1657110</u> |
| Is this activity a qualified trade/business? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| Specified Service Trade or Business? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |

QBI or qualified PTP items subject to shareholder-specific determinations:

| | | | | |
|---|------------|----------|------------|----------|
| 1 a Ordinary business income (loss) | 1 a | -89,251. | | |
| b Adjustments | b | | | |
| c Adjusted ordinary business income (loss) | | | 1 c | -89,251. |
| 2 a Rental income (loss) | 2 a | | | |
| b Adjustments | b | | | |
| c Adjusted rental income (loss) | | | 2 c | |
| 3 a Royalty income (loss) | 3 a | | | |
| b Adjustments | b | | | |
| c Adjusted royalty income (loss) | | | 3 c | |
| 4 a Section 1231 gain (loss) | 4 a | | | |
| b Adjustments | b | | | |
| c Adjusted section 1231 gain (loss) | | | 4 c | |
| 5 Other income (loss) | | | 5 | |
| 6 a Section 179 deduction | 6 a | | | |
| b Adjustments | b | | | |
| c Adjusted section 179 deduction | | | 6 c | |
| 7 Other deductions | | | 7 | |
| 8 a W-2 wages | 8 a | 125,950. | | |
| b Adjustments | b | | | |
| c Adjusted W-2 Wages | | | 8 c | 125,950. |
| 9 a UBIA of qualified property | 9 a | | | |
| b Adjustments | b | | | |
| c Adjusted UBIA of qualified property | | | 9 c | |

Additional Information From 2024 US Form 1120S: Income Tax Return for S Corp

Form 1120S: S-Corporation Tax Return

Other Deductions

Continuation Statement

| Description | Amount |
|--------------------------------|----------|
| Accounting | 3,250. |
| Automobile and truck expense | 31,654. |
| Bank charges | 2,338. |
| Computer services and supplies | 10,298. |
| Dues and subscriptions | 17,197. |
| Gifts | 3,435. |
| Insurance | 17,901. |
| Legal and professional | 13,612. |
| Meals (50%) | 23,965. |
| Supplies | 5,808. |
| Telephone | 7,802. |
| Travel | 25,187. |
| Utilities | 9,477. |
| credit card processing | 51,226. |
| payroll processing | 4,091. |
| disposal | 2,471. |
| Total | 229,712. |

Form 1125-A: Cost of Goods Sold

Additional Section 263A Costs Statement

Continuation Statement

| Additional Costs | Additional Amount |
|------------------|-------------------|
| Freight-in | 62,545 |
| Other purchase | 18,635 |
| Total | 81,180 |

**CORPORATION BUSINESS TAX
ESTIMATED PAYMENT WORKSHEET**

CBT-150S

**BEGINNING TAX YEAR 2016, YOU NEED TO PAY YOUR NEW JERSEY
CORPORATION BUSINESS TAX ELECTRONICALLY**

DO NOT CUT THIS PAGE – DO NOT MAIL – FOR REFERENCE ONLY

REV 01/23/25 PRO

Corporation Business Tax Statement of Estimated Tax Worksheet
CBT-150S

Due Date: 04/15/25 Voucher #: 1 Beginning 01/01/2025 and ending 12/31/2025
1030
46-1657110

THE KIND GROUP, LLC
1808 BRIELLE AVE
ASBURY PARK NJ 07712

| | | |
|---|----|--------|
| 1. Amount of this installment | 1. | 375.00 |
| 2. Amount of overpayment credit (See instruction 5) | 2. | 0.00 |
| 3. Amount of this installment payment | 3. | 375.00 |
| (Line 1 minus Line 2) | | |

Payments should be made electronically.

**CORPORATION BUSINESS TAX
ESTIMATED PAYMENT WORKSHEET**

CBT-150S

**BEGINNING TAX YEAR 2016, YOU NEED TO PAY YOUR NEW JERSEY
CORPORATION BUSINESS TAX ELECTRONICALLY**

DO NOT CUT THIS PAGE – DO NOT MAIL – FOR REFERENCE ONLY

REV 01/23/25 PRO

Corporation Business Tax Statement of Estimated Tax Worksheet
CBT-150S

Due Date: 06/16/25 Voucher #: 2 Beginning 01/01/2025 and ending 12/31/2025
1030
46-1657110

THE KIND GROUP, LLC
1808 BRIELLE AVE
ASBURY PARK NJ 07712

| | | |
|---|----|--------|
| 1. Amount of this installment | 1. | 375.00 |
| 2. Amount of overpayment credit (See instruction 5) | 2. | 0.00 |
| 3. Amount of this installment payment | 3. | 375.00 |
| (Line 1 minus Line 2) | | |

Payments should be made electronically.

**CORPORATION BUSINESS TAX
ESTIMATED PAYMENT WORKSHEET**

CBT-150S

**BEGINNING TAX YEAR 2016, YOU NEED TO PAY YOUR NEW JERSEY
CORPORATION BUSINESS TAX ELECTRONICALLY**

DO NOT CUT THIS PAGE – DO NOT MAIL – FOR REFERENCE ONLY

REV 01/23/25 PRO

Corporation Business Tax Statement of Estimated Tax Worksheet
CBT-150S

Due Date: 09/15/25 Voucher #: 3 Beginning 01/01/2025 and ending 12/31/2025
1030
46-1657110

THE KIND GROUP, LLC
1808 BRIELLE AVE
ASBURY PARK NJ 07712

| | | |
|---|----|--------|
| 1. Amount of this installment | 1. | 375.00 |
| 2. Amount of overpayment credit (See instruction 5) | 2. | 0.00 |
| 3. Amount of this installment payment | 3. | 375.00 |
| (Line 1 minus Line 2) | | |

Payments should be made electronically.

**CORPORATION BUSINESS TAX
ESTIMATED PAYMENT WORKSHEET**

CBT-150S

**BEGINNING TAX YEAR 2016, YOU NEED TO PAY YOUR NEW JERSEY
CORPORATION BUSINESS TAX ELECTRONICALLY**

DO NOT CUT THIS PAGE – DO NOT MAIL – FOR REFERENCE ONLY

REV 01/23/25 PRO

Corporation Business Tax Statement of Estimated Tax Worksheet
CBT-150S

Due Date: 12/15/25 Voucher #: 4 Beginning 01/01/2025 and ending 12/31/2025
1030
46-1657110

THE KIND GROUP, LLC
1808 BRIELLE AVE
ASBURY PARK NJ 07712

| | | |
|---|----|--------|
| 1. Amount of this installment | 1. | 375.00 |
| 2. Amount of overpayment credit (See instruction 5) | 2. | 0.00 |
| 3. Amount of this installment payment | 3. | 375.00 |
| (Line 1 minus Line 2) | | |

Payments should be made electronically.

2024
CBT-100S

DO NOT MAIL THIS FORM

New Jersey Corporation Business Tax Return
For Tax Years Ending On or After July 31, 2024 Through June 30, 2025

Tax year beginning 01/01, 2024, and ending 12/31, 2024

The surtax enacted under P.L. 2018, c.48 and the Corporate Transit Fee enacted under P.L. 2024, c.20 do not apply to New Jersey S corporations.

| | | |
|---|---|--|
| Federal Employer I.D. Number 46-1657110 | N.J. Corporation Number 0400-5385-50 | Date of federal S Corporation election 01012018 |
| Corporation name THE KIND GROUP, LLC | | State and date of incorporation NJ 01012016 |
| Mailing Address 1808 BRIELLE AVE | | Date authorized to do business in New Jersey 01012016 |
| City ASBURY PARK | State NJ | ZIP Code 07712 |
| Check applicable return type: <input type="checkbox"/> Initial <input type="checkbox"/> Amended | | Federal business activity code 424990 |
| Enter Amended code: <input type="checkbox"/> <input type="checkbox"/> If code 10, enter reason: _____ | | Corporation books are in the care of OWNER at 1808 BRIELLE AVE, ASBURY PARK, NJ 07712 |
| | | Phone Number (888) 330-2353 |
| | | Check if applicable (see instructions): <input type="checkbox"/> Professional Corporation <input type="checkbox"/> Taxpayer owns Qualified Subchapter S Subsidiary <input type="checkbox"/> Claiming P.L. 86-272 |

| | | |
|---|------|--------|
| 1. Taxable net income subject to federal corporate income taxation from Schedule A, Part II, line 5 (if a net loss, enter zero)..... | 1. | 0. |
| 2. a. Amount of Tax – Multiply line 1 by the applicable tax rate (see instructions)..... | 2a. | 0. |
| b. Enter the total minimum tax (see instructions)..... | 2b. | 1,500. |
| 3. Tax Credits (from Schedule A-3, Part I, line 33) (see instructions)..... | 3. | |
| 4. Tax Liability – Subtract line 3 from the greater of line 2a or line 2b..... | 4. | 1,500. |
| 5. a. Multiply \$1,500 by the number of entities included in this return (see instructions)..... | 5a. | 1,500. |
| b. Installment Payment (only applies if line 4 is less than or equal to line 5a – see instructions)..... | 5b. | |
| 6. Professional Corporation Fees (Schedule PC, Part II, line 7)..... | 6. | |
| 7. Total Tax and Professional Corporation Fees (add lines 4, 5b, and 6)..... | 7. | 1,500. |
| 8. a. Payments and Credits (see instructions)..... | 8a. | 1,625. |
| b. Payments made by Partnerships on behalf of taxpayer (include copies of all NJK-1s)..... | 8b. | |
| c. Refundable Tax Credits (from Schedule A-3, Part II, line 6) (see instructions)..... | 8c. | |
| d. Total Payments and Credits – Add lines 8a, 8b, and 8c..... | 8d. | 1,625. |
| 9. Balance of Tax Due – If line 8d is less than line 7, subtract line 8d from line 7..... | 9. | |
| 10. Pro Rata Share of S Corp Income for nonconsenting shareholders (from Schedule K, Part VII, line 6, column C or Schedule K Liquidated, Part VII, line 6 columns C plus E)..... | 10. | |
| 11. a. Gross Income Tax paid on behalf of nonconsenting shareholders (see instructions)..... | 11a. | |
| b. Pass-Through Business Alternative Income Tax Credit from Form 329 (see instructions) (Amount entered cannot be more than amount on line 11a)..... | 11b. | |
| c. Balance of tax paid on behalf of nonconsenting shareholders – Subtract line 11b from line 11a..... | 11c. | |
| 12. Penalty and Interest Due (see instructions)..... | 12. | 116. |
| 13. Total Balance Due – Add lines 9, 11c, and 12..... | 13. | |
| 14. Amount Overpaid – If line 8d is greater than the sum of lines 7, 11c, and 12, subtract lines 7, 11c, and 12 from line 8d..... | 14. | 9. |
| 15. Amount of line 14 to be Refunded..... | 15. | 9. |
| 16. Amount of line 14 to be Credited to 2025 Tax Return..... | 16. | |
| 17. Amount of line 14 to be Credited to a Combined Group and tax year to which it is to be applied <input type="checkbox"/> 2024 or <input type="checkbox"/> 2025..... | 17. | |

| | | | |
|--|---|--|-----------|
| CERTIFICATION OF INACTIVITY (See instructions) | <p>If the corporation is inactive, page 1, the Annual General Questionnaire, and Schedules A (parts I and II), A-2, A-3, and A-4 must be completed. A corporate officer must sign and certify below:</p> <p><input type="checkbox"/> By checking the box to the left, I certify that the corporation did not conduct any business, did not have any income, receipts, or expenses, and did not own any assets during the entire period covered by the tax return.</p> | | |
| | (Date) | (Signature of Corporate Officer) | (Title) |
| SIGNATURE AND VERIFICATION (See instructions) | <p>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules, forms, and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I understand that pursuant to N.J.S.A. 54:10A-14(a) and N.J.A.C. 18:7-11.17A, I must include copies of the federal return(s), forms, and schedules with my New Jersey return. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.</p> <p style="text-align: right;">OWNER</p> | | |
| | (Date) | (Signature of Duly Authorized Officer of Taxpayer) | (Title) |
| | KEVIN GILMARTIN | 14 IMLAY LN FARMINGDALE NJ 07727 | P01449226 |
| | (Date) | (Signature of Individual Preparing Return) | (Address) |
| GILMARTIN CONSULTING | 14 IMLAY LN FARMINGDALE NJ 07727 | 30-0870968 | |
| (Name of Tax Preparer's Employer) | (Address) | (Employer's ID Number) | |

NAME AS SHOWN ON RETURN
THE KIND GROUP, LLC

FEDERAL ID NUMBER
46-1657110

Annual General Questionnaire (See instructions)

All taxpayers must answer the following questions. Riders must be provided where necessary.

1. Type of business MANUFACTURING
Principal products handled MANUFACTURING
2. State the location of the actual seat of management or control of the corporation _____
NJ
3. Did one or more other corporations own beneficially, or control, a majority of the stock of the taxpayer or did the same interests own beneficially, or control, a majority of the stock of the taxpayer and of one or more other corporations?
 Yes No
If yes, provide a rider indicating the name and FEIN of the controlled corporation, the name and FEIN of the controlling/parent corporation, and the percentage of stock owned or controlled.
4. These questions must be answered by corporations with a controlling interest in certain commercial property.
 - a. During the period covered by the return, did the taxpayer acquire or dispose of directly or indirectly a controlling interest in certain commercial property?
 Yes – Answer question 4b below. No
 - b. Was the CITT-1, *Controlling Interest Transfer Tax*, filed with the Division of Taxation?
 Yes. Provide a rider indicating the information and include a copy of the CITT-1.
 No. Provide a rider indicating the name and FEIN of the transferee, the name and FEIN of the transferor, and the assessed value of the property.
5. If the taxpayer is a unitary subsidiary of a combined group filing a New Jersey combined return from which the taxpayer is excluded, did the taxpayer distribute dividends or deemed dividends in the current tax year?
 Yes No
If yes, provide a rider indicating the name and FEIN of the entity to which the dividends were paid (deemed), the amount of dividends, and unitary ID number of the combined group.
6. Is the taxpayer an intangible holding company or is the taxpayer's income, directly or indirectly, from intangible property or related service activities that are deductible against the income of members of a combined group?
 Yes No
If yes, provide a rider indicating the names and ID numbers of the combined group or the related members and detail the taxpayer's income that is deductible against their income.
7. Is income from sources outside the United States included in taxable net income on Schedule A?
 Yes No NA
If yes, provide a rider indicating such items of gross income, the source, the deductions, and the amount of foreign taxes paid. Enter on Schedule A, Part I, line 38b, the difference between the net of such income and the amount of foreign taxes paid not previously deducted (include a rider).
8. Does the taxpayer have related parties or affiliates that file combined returns in New Jersey?
 Yes No
9. Is the taxpayer part of a group that files a New Jersey combined return but is excluded from the combined return?
 Yes No
If yes, name of the managerial member of the combined group: _____
10. Has the taxpayer or the preparer completing this return on the taxpayer's behalf taken any uncertain tax positions when filing this return or their federal tax return? For more information see Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740-10, formerly FASB Interpretation No. 48 (FIN 48).
 Yes. Include a rider detailing the information. No
11. Does the taxpayer own or lease real or tangible property in New Jersey?
 Yes No
12. Does the taxpayer have payroll in New Jersey?
 Yes No
13. Does the taxpayer own a disregarded entity or utilize a disregarded entity of a related party? Yes. Include a rider with the entity's name and tax ID number. No.

NAME AS SHOWN ON RETURN
THE KIND GROUP, LLC

FEDERAL ID NUMBER
46-1657110

All taxpayers must complete this schedule

Schedule A Computation of New Jersey Taxable Net Income (see instructions)

Part I – Computation of Entire Net Income

| | | | | |
|------|----|---|------|------------|
| 1. | a. | Gross receipts or sales | 1a. | 1,757,406. |
| | b. | Less: Returns and allowances | 1b. | |
| | c. | Total – Subtract line 1b from line 1a..... | 1c. | 1,757,406. |
| 2. | | Less: Cost of goods sold (from Schedule A-2, line 8)..... | 2. | 835,559. |
| 3. | | Gross profit – Subtract line 2 from line 1c | 3. | 921,847. |
| 4. | | Net gain (loss) from Form 4797 (include Form 4797) (see instructions) | 4. | |
| 5. | | Other income (loss) (include schedule)..... | 5. | |
| 6. | | Total Income (loss). Add lines 3 through 5..... | 6. | 921,847. |
| 7. | | Compensation of officers (from Schedule F)..... | 7. | |
| 8. | | Salaries and wages (less employment credits) | 8. | 125,950. |
| 9. | | Repairs | 9. | 13,044. |
| 10. | | Bad debts | 10. | 150,000. |
| 11. | | Rents | 11. | 93,450. |
| 12. | | Taxes | 12. | 12,684. |
| 13. | | Interest..... | 13. | |
| 14a. | | Depreciation | 14a. | |
| 14b. | | Depreciation claimed on Schedule A-2 and elsewhere on return..... | 14b. | |
| 14c. | | Subtract line 14b from line 14a..... | 14c. | |
| 15. | | Depletion (do not deduct oil and gas depletion) | 15. | |
| 16. | | Advertising..... | 16. | 386,258. |
| 17. | | Pension, profit-sharing, etc., plans | 17. | |
| 18. | | Employee benefit programs..... | 18. | |
| 19. | | Other deductions (include schedule) (see instructions)..... See Statement | 19. | 229,712. |
| 20. | | Total deductions (add lines 7 through 19)..... | 20. | 1,011,098. |
| 21. | | Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6 (see instructions)..... | 21. | -89,251. |
| 22. | a. | Gross income from all rental activities..... | 22a. | |
| | b. | Expenses related to the above rental activities (include schedule) | 22b. | |
| | c. | Net income (loss) from all rental activities. Subtract line 22b from 22a..... | 22c. | |
| 23. | | Portfolio income (loss): | | |
| | a. | Interest income | 23a. | |
| | b. | Dividend income | 23b. | |
| | c. | Royalty income | 23c. | |
| | d. | Capital gain net income (include Schedule D (Form 1120-S)) | 23d. | |
| | e. | Other portfolio income (loss) (include schedule) | 23e. | |
| 24. | | Net gain (loss) under section 1231 (include federal Form 4797)..... | 24. | |
| 25. | | Other income (loss) (include schedule)..... | 25. | |
| 26. | | Section 179 expense deduction (include federal Form 4562) (see instructions)..... | 26. | |
| 27. | | Deductions related to portfolio income (loss) | 27. | |
| 28. | | Other deductions (include schedule)..... | 28. | |
| 29. | | Add lines 21 through 28..... | 29. | -89,251. |
| 30. | | Charitable contributions (limited to 10% of line 29)..... | 30. | |
| 31. | | Taxable income before net operating loss and special deductions. Subtract line 30 from line 29. (see instructions)..... | 31. | -89,251. |

| | |
|--|---------------------------------|
| NAME AS SHOWN ON RETURN THE KIND GROUP, LLC | FEDERAL ID NUMBER 46-1657110 |
|--|---------------------------------|

Schedule A **Computation of New Jersey Taxable Net Income (see instructions)**

| | | |
|--|------|----------|
| 32. Taxable income before net operating loss and special deductions from page 3, line 31 | 32. | -89,251. |
| 33. Interest on federal, state, municipal, and other obligations not included above (see instructions)..... | 33. | |
| 34. New Jersey State and other states' income taxes deducted above (see instructions)..... | 34. | 1,525. |
| 35. Taxes paid by the corporation on behalf of the shareholder (see instructions) | 35. | |
| 36. a. Depreciation modification being added to income (from Schedule S)..... | 36a. | |
| b. Depreciation modification being subtracted from income (from Schedule S)..... | 36b. | |
| 37. Dividend Exclusion (from Schedule R, line 9) | 37. | |
| 38. a. Deduction for IRC Section 78 Gross-up not deducted at line 43 below | 38a. | |
| b. Other deductions and additions. Explain on separate rider (see instructions) | 38b. | |
| c. Add back any other federally exempt income not reported elsewhere on Schedule A (see instructions) | 38c. | |
| 39. Entire net income/(loss) for New Jersey purposes (net lines 32 through 38c)..... | 39. | -87,726. |
| 40. Allocation factor from Schedule J (if all receipts were derived from only New Jersey sources, enter 1.000000)..... | 40. | 1.000000 |
| 41. Allocated Entire Net Income/(loss) before net operating loss deductions - Multiply line 39 by line 40 (if zero or less, enter zero on line 43) | 41. | -87,726. |
| 42. Deduction for Current Converted Net Operation Losses (from Form 500S) (Amount entered cannot be more than amount on line 41.)..... | 42. | |
| 43. Allocated Entire Net Income - Subtract line 42 from line 41 | 43. | 0. |

Part II (See instructions)

| | | |
|--|----|----------|
| 1. Entire net income that is subject to federal corporate income taxation (see instructions)..... | 1. | |
| 2. Allocation factor from Schedule J (if all receipts were derived from only New Jersey sources, enter 1.000000)..... | 2. | 1.000000 |
| 3. Allocated Entire Net Income before net operating loss deductions - multiply line 1 by line 2 | 3. | 0. |
| 4. Deduction for Available Converted Net Operation Losses (from Form 500S) (Amount entered cannot be more than amount on line 3.)..... | 4. | |
| 5. Taxable Net Income subject to federal corporate income taxation (carry to page 1, line 1, ONLY if amount is more than zero) - Subtract line 4 from line 3 | 5. | 0. |

Schedule A-2 **Cost of Goods Sold (See instructions)** All data must match amounts reported on federal Form 1125-A of the federal pro forma or federal return, whichever is applicable.

| | | |
|---|----|----------|
| 1. Inventory at beginning of year | 1. | 30,000. |
| 2. Purchases..... | 2. | 692,760. |
| 3. Cost of labor | 3. | |
| 4. Additional section 263A costs..... | 4. | 81,180. |
| 5. Other costs (include schedule)..... See Statement | 5. | 123,095. |
| 6. Total - Add lines 1 through 5 | 6. | 927,035. |
| 7. Inventory at end of year..... | 7. | 91,476. |
| 8. Cost of goods sold - Subtract line 7 from line 6. Enter here and on Schedule A, Part I, line 2 | 8. | 835,559. |

| | |
|--|---------------------------------|
| NAME AS SHOWN ON RETURN THE KIND GROUP, LLC | FEDERAL ID NUMBER 46-1657110 |
|--|---------------------------------|

Schedule A-3 SUMMARY OF TAX CREDITS (See instructions)

Part I – Tax Credits Used Against Liability

| | |
|--|-----|
| 1. New Jobs Investment Tax Credit from Form 304 | 1. |
| 2. Angel Investor Tax Credit from Form 321 | 2. |
| 3. Business Employment Incentive Program Tax Credit from Form 324 | 3. |
| 4. Pass-Through Business Alternative Income Tax Credit from Form 329 | 4. |
| 5. Urban Enterprise Zone Investment Tax Credit from Form 301 | 5. |
| 6. Redevelopment Authority Project Tax Credit from Form 302 | 6. |
| 7. Manufacturing Equipment and Employment Investment Tax Credit from Form 305 | 7. |
| 8. Research and Development Tax Credit from Form 306 | 8. |
| 9. Neighborhood Revitalization State Tax Credit from Form 311 | 9. |
| 10. Effluent Equipment Tax Credit from Form 312 | 10. |
| 11. Economic Recovery Tax Credit from Form 313 | 11. |
| 12. AMA Tax Credit from Form 315 | 12. |
| 13. Business Retention and Relocation Tax Credit from Form 316 | 13. |
| 14. Sheltered Workshop Tax Credit from Form 317 | 14. |
| 15. Urban Transit Hub Tax Credit from Form 319 | 15. |
| 16. Grow NJ Tax Credit from Form 320 | 16. |
| 17. Wind Energy Facility Tax Credit from Form 322 | 17. |
| 18. Residential Economic Redevelopment and Growth Tax Credit from Form 323 | 18. |
| 19. Public Infrastructure Tax Credit from Form 325 | 19. |
| 20. Drug Donation Program Tax Credit from Form 326 | 20. |
| 21. Film and Digital Media Tax Credit from Form 327 | 21. |
| 22. Tax Credit for Employers of Employees With Impairments from Form 328 | 22. |
| 23. Apprenticeship Program Tax Credit from Form 330 | 23. |
| 24. Tax Credit for Employer of Organ/Bone Marrow Donor from Form 331 | 24. |
| 25. Tiered Subsidiary Dividend Pyramid Tax Credit from Form 332 | 25. |
| 26. Innovation Evergreen Fund Tax Credit from Form 334 | 26. |
| 27. Unit Concrete Products Tax Credit from Form 335 | 27. |
| 28. Food Desert Relief Tax Credit from Form 336 | 28. |
| 29. Low Embodied Carbon Concrete Tax Credit from Form 337 | 29. |
| 30. Historic Property Reinvestment Tax Credit from Form 338 | 30. |
| 31. Emerge Program Tax Credit from Form 339 | 31. |
| 32. Other Tax Credit (see instructions) | 32. |
| 33. Total tax credits – Add lines 1 through 32. Enter here and on page 1, line 3 | 33. |

Part II – Refundable Tax Credits

| | |
|--|----|
| 1. Refundable portion of New Jobs Investment Tax Credit from Form 304 | 1. |
| 2. Refundable portion of Angel Investor Tax Credit from Form 321 | 2. |
| 3. Refundable portion of Business Employment Incentive Program Tax Credit from Form 324 | 3. |
| 4. Refundable portion of Pass-Through Business Alternative Income Tax Credit from Form 329 | 4. |
| 5. Other Tax Credit to be refunded | 5. |
| 6. Total amount of tax credits to be refunded. Enter here and on page 1, line 8c | 6. |

All corporations must complete this schedule and submit it with their CBT-100S tax return

Schedule A-4 Summary Schedule (See instructions)

| Schedule O Information | | Dividend Exclusion Information | |
|--|---------------|---|-------|
| 1. Total New Jersey receipts from Schedule J, line 6 | 1. 1,800,000. | 5. Dividends from 80% or more owned subsidiaries from Schedule R, line 4... | 5. 0. |
| 2. Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere from Schedule J, line 7 | 2. 1,800,000. | 6. Dividends from 50% to below 80% subsidiaries from Schedule R, line 6... | 6. 0. |
| 3. Allocation Factor from Schedule J, line 8 | 3. 1. | 7. 5% Claw-back from Schedule R, line 8 | 7. 0. |
| Net Operational Income Information | | | |
| 4. New Jersey's Taxable Portion from Schedule O, Part III, line 31 | 4. 0. | 8. Dividend Exclusion from Schedule R, line 9 | 8. 0. |

| | |
|--|---------------------------------|
| NAME AS SHOWN ON RETURN THE KIND GROUP, LLC | FEDERAL ID NUMBER 46-1657110 |
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Schedule F

Corporate Officers – General Information and Compensation (See instr.)

Data must match amounts reported on federal Form 1125-E of the federal pro forma or federal return, whichever is applicable.

| (1) Name and Current Address of Officer | (2) Social Security Number | (3) Title | (4) Dates Employed in this position | | (5) Percentage of Corporation Stock Owned | | (6) Amount of Compensation |
|--|-------------------------------|--------------|--|---------|--|-----------|-------------------------------|
| | | | From | To | Common | Preferred | |
| ANTHONY GAGLIARDI 1808 Brielle Ave Asbury Park NJ 07712 | 139-66-7936 | OWNER | 01/01/18 | Present | 100.0000 | 0.0000 | 0. |
| a. Total compensation of officers..... | | | | | | | 0. |
| b. Less: Compensation of officers claimed elsewhere on the return..... | | | | | | | |
| c. Balance of compensation of officers (include here and on Schedule A, Part I, line 7)..... | | | | | | | 0. |

Schedule H

Taxes (See instructions)

Include all taxes paid or accrued during the accounting period wherever deducted on Schedule A.

| | (A) Corporation Franchise Business Taxes* | (B) Corporation Business/ Occupancy Taxes* | (C) Property Taxes | (D) U.C.C. or Payroll Taxes | (E) Other Taxes/ Licenses (include schedule) | (F) Total |
|---|--|---|-----------------------|--------------------------------|---|--------------|
| 1. New Jersey Taxes | 1,525. | | | 11,159. | | 12,684. |
| 2. Other States & U.S. Possessions | | | | | | |
| 3. City and Local Taxes | | | | | | |
| 4. Taxes Paid to Foreign Countries | | | | | | |
| 5. Total | 1,525. | | | 11,159. | | 12,684. |
| 6. Combine lines 5(a) and 5(b) | | 1,525. | | | | |
| 7. Sales & Use Taxes Paid by a Utility Vendor | | | | | | |
| 8. Add lines 6 and 7 | | 1,525. | | | | |
| 9. Federal Taxes | | | | 11,159. | 0. | 11,159. |
| 10. Total (Combine line 5 and line 9) | 1,525. | | | 22,318. | 0. | 23,843. |

* Include on line 4 taxes paid or accrued to any foreign country, state, province, territory, or subdivision thereof.

Schedule J

Computation of Allocation Factor (See instructions)

All taxpayers, regardless of entire net income reported on Schedule A, Part I, line 39, Form CBT-100S, must complete Schedule J.

Services are sourced based on market sourcing.

| Receipts | AMOUNTS (omit cents) | |
|--|----------------------|------------|
| 1. From sales of tangible personal property shipped to points within New Jersey | 1. | 1,800,000. |
| 2. From services if the benefit of the service is received in New Jersey..... | 2. | |
| 3. From rentals of property situated in New Jersey | 3. | |
| 4. From royalties for the use in New Jersey of patents, copyrights, and trademarks..... | 4. | |
| 5. All other business receipts earned in New Jersey | 5. | |
| 6. Total New Jersey receipts (Total of lines 1 through 5, inclusive)..... | 6. | 1,800,000. |
| 7. Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere | 7. | 1,800,000. |
| 8. Allocation Factor (Percentage in New Jersey) (Divide line 6 by line 7). Carry the fraction 6 decimal places. Do not express as a percent. Include here and on Schedule A, Part I, line 40, and Schedule A, Part II, line 2..... | 8. | 1.000000 |

NAME AS SHOWN ON RETURN
THE KIND GROUP, LLC

FEDERAL ID NUMBER
46-1657110

Schedule K Shareholders' Shares of Income, Deductions, etc. (See instructions)

Part I

| | |
|---|-----------|
| 1. Total number of shareholders..... | 2 |
| 2. Total number of nonresident shareholders..... | 1 |
| 3. a. Total number of nonconsenting shareholders..... | 0 |
| b. Percentage of stock owned..... | 0.00000 % |

Part II New Jersey S Corporation Income (Loss)

| | | |
|---|----|-----------|
| 1. Amount from Schedule A, Part I, line 21..... | 1. | -89,251. |
| 2. Add the following amounts from federal 1120-S, Schedule K | | |
| a. Net income (loss) from rental real estate activities..... a. | | |
| b. Net income (loss) from other rental activities..... b. | | |
| c. Interest income..... c. | | |
| d. Dividend income..... d. | | |
| e. Royalty income..... e. | | |
| f. Net short-term capital gain (loss)..... f. | | |
| g. Net long-term capital gain (loss)..... g. | | |
| h. Other portfolio income (loss)..... h. | | |
| i. Net gain (loss) under sections 1231 and/or 179..... i. | | |
| j. Other income..... j. | | |
| k. Tax-exempt interest income..... k. | | |
| l. Other tax-exempt income..... l. | | |
| Total of 2a through 2l..... | 2. | |
| 3. Add line 1 plus line 2..... | 3. | -89,251. |
| 4. Additions: | | |
| a. Interest income on state and municipal bonds other than New Jersey..... a. | | |
| b. New Jersey State and other states' income taxes deducted in arriving at line 3 including taxes paid on behalf of the shareholder..... b. | | 1,525. |
| c. All expenses included in line 3 to generate tax-exempt income..... c. | | |
| d. Losses included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1... d. | | |
| e. Other additions..... e. | | |
| Total of 4a through 4e..... | 4. | 1,525. |
| 5. Add line 3 plus line 4..... | 5. | -87,726. |
| 6. Subtractions: | | |
| a. U.S. Treasury and other interest income included in line 3 from investments exempt under N.J.S.A. 54A:6-14 and 6-14.1..... a. | | |
| b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1... b. | | |
| c. IRC Section 179 expense from federal Schedule K..... c. | | |
| d. Federal 50% of business meal expenses and 100% of entertainment expenses..... d. | | 23,964. |
| e. Charitable contributions from federal Schedule K..... e. | | |
| f. Other subtractions..... f. | | |
| Total of 6a through 6f..... | 6. | 23,964. |
| 7. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP..... | 7. | 0. |
| 8. New Jersey S Corporation Income (Loss) – Line 5 minus line 6 plus or minus line 7..... | 8. | -111,690. |

Part III Allocation of S Corporation Income (Loss)

| | | |
|--|-----|-----------|
| 1. New Jersey S Corporation Income (Loss) (Part II, line 8)..... | 1. | -111,690. |
| a. Current period nonoperational activity (Schedule O, Part I, line 34)..... | 1a. | 0. |
| b. Nonunitary partnership income/loss (from Schedule P-1, Part II, line 4)..... | 1b. | |
| 2. Total operational income (loss) (line 1 minus lines 1a and 1b)..... | 2. | -111,690. |
| 3. Allocation factor (Schedule J, line 8)..... | 3. | 1.000000 |
| 4. Allocated operational income (loss) (line 3 x line 2)..... | 4. | -111,690. |
| 5. Nonoperational income (loss) (Schedule O, Part III, line 31)..... | 5. | 0. |
| a. Nonunitary partnership income (from Schedule P-1, Part II, line 5)..... | 5a. | |
| 6. Total allocated income (loss) (line 4 plus lines 5 and 5a)..... | 6. | -111,690. |
| 7. New Jersey CBT tax based on income reported on CBT-100S (Page 1, line 2a minus line 3)(If zero or less, enter zero)..... | 7. | 0. |
| 8. New Jersey allocated income (loss) (line 6 minus line 7)..... | 8. | -111,690. |
| 9. Income (loss) not allocated to New Jersey (line 1 minus line 6)..... | 9. | 0. |

| | |
|--|---------------------------------|
| NAME AS SHOWN ON RETURN THE KIND GROUP, LLC | FEDERAL ID NUMBER 46-1657110 |
|--|---------------------------------|

Part IV – A – Analysis of New Jersey Accumulated Adjustments Account

| | (A) New Jersey AAA | (B) Non New Jersey AAA | (C) Total of Columns (A) & (B) |
|--|-----------------------|---------------------------|-----------------------------------|
| 1. Beginning balance..... | 775,421. | 0. | 775,421. |
| 2. Net pro rata share of S corporation income..... | -111,690. | 0. | -111,690. |
| 3. Other income/loss..... | | | |
| 4. Other reductions (include schedule)..... | | | |
| 5. Total lines 1-4..... | 663,731. | 0. | 663,731. |
| 6. Distributions..... | | | |
| 7. Ending balance (line 5 minus line 6)..... | 663,731. | 0. | 663,731. |

Part IV – B – New Jersey Earnings and Profits

| | | |
|--|----|--|
| 1. Beginning balance..... | 1. | |
| 2. Additions/Adjustments..... | 2. | |
| 3. Dividends paid..... | 3. | |
| 4. Ending balance (line 1 plus line 2 minus line 3)..... | 4. | |

Part V Summary of Resident Shareholders' Pro Rata Shares

| (A) Name | (B) Social Security Number | (C) Pro Rata Share Income/Loss | (D) Distributions | (E) Share of Pass-Through Business Alternative Income Tax |
|----------------------|-------------------------------|-----------------------------------|----------------------|--|
| 1. ANTHONY GAGLIARDI | 139-66-7936 | -110,573. | 0. | 0. |
| 2. | | | | |
| 3. | | | | |
| 4. | | | | |
| 5. | | | | |
| 6. Total..... | | -110,573. | 0. | 0. |

Part VI Summary of Consenting Nonresident Shareholders' Pro Rata Shares

| (A) Name | (B) Social Security Number | Pro Rata Share Income/Loss | | (E) Distributions | (F) Share of Pass-Through Business Alternative Income Tax |
|---------------------|-------------------------------|----------------------------|----------------------------|----------------------|--|
| | | (C) Allocated to NJ | (D) Not Allocated to NJ | | |
| 1. JOSEPH VECCHIONE | 139-80-0646 | -1,117. | 0. | 0. | 0. |
| 2. | | | | | |
| 3. | | | | | |
| 4. | | | | | |
| 5. | | | | | |
| 6. Total..... | | -1,117. | 0. | 0. | 0. |

Part VII Summary of Nonconsenting Shareholders' Pro Rata Shares

| (A) Name | (B) Social Security Number | Pro Rata Share Income/Loss | | (E) Distributions | (F) Gross Income Tax Paid | (G) Share of Pass-Through Business Alternative Income Tax |
|---------------|-------------------------------|----------------------------|----------------------------|----------------------|------------------------------|--|
| | | (C) Allocated to NJ | (D) Not Allocated to NJ | | | |
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. Total..... | | | | | | |

NAME AS SHOWN ON RETURN
THE KIND GROUP, LLC

FEDERAL ID NUMBER
46-1657110

Schedule K Liquidated S Corporation Shareholders' Shares of Income, Deductions, etc. (See instructions)

Part I

1. Total number of shareholders.....
2. Total number of nonresident shareholders.....
3. a. Total number of nonconsenting shareholders.....
- b. Percentage of stock owned %
4. Enter date the assets were fully disposed..... / /
5. Enter date the shareholders' stock was fully disposed ... / /

Part II NJ S Corporation Income (Loss) Worksheet Upon Complete Liquidation

| | Column A S Corp Income Prior to Disposition of Assets | Column B Income, Gains/Losses from Disposition of Assets in Complete Liquidation |
|---|---|---|
| 1. Amount from Schedule A, Part I, line 21..... | 1. | |
| 2. Add the following amounts from federal 1120-S, Schedule K | | |
| a. Net income (loss) from rental real estate activities | 2a. | |
| b. Net income (loss) from other rental activities | 2b. | |
| c. Interest income..... | 2c. | |
| d. Dividend income..... | 2d. | |
| e. Royalty income..... | 2e. | |
| f. Net short-term capital gain (loss) | 2f. | |
| g. Net long-term capital gain (loss) | 2g. | |
| h. Other portfolio income (loss)..... | 2h. | |
| i. Net gain (loss) under sections 1231 and/or 179 | 2i. | |
| j. Other income..... | 2j. | |
| k. Tax-exempt interest income | 2k. | |
| l. Other tax-exempt income..... | 2l. | |
| 3. Add line 1 plus lines 2a through 2l..... | 3. | |
| 4. Additions: | | |
| a. Interest income on state and municipal bonds other than New Jersey..... | 4a. | |
| b. New Jersey State and other states' income taxes deducted in arriving at line 3 including taxes paid on behalf of the shareholder | 4b. | |
| c. All expenses included in line 3 to generate tax-exempt income | 4c. | |
| d. Losses included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1 | 4d. | |
| e. Other additions..... | 4e. | |
| 5. Add line 3 plus lines 4a through 4e | 5. | |
| 6. Subtractions: | | |
| a. U.S. Treasury and other interest income included in line 3 from investments exempt under N.J.S.A. 54A:6-14 and 6-14.1 | 6a. | |
| b. Gains included in line 3 from U.S. Treasury and other obligations pursuant to N.J.S.A. 54A:6-14 and 6-14.1 | 6b. | |
| c. IRC Section 179 expense from federal Schedule K..... | 6c. | |
| d. Federal 50% of business meal expenses and 100% of entertainment expenses..... | 6d. | |
| e. Charitable contributions from federal Schedule K..... | 6e. | |
| f. Other subtractions..... | 6f. | |
| Total of 6a through 6f..... | 6. | |
| 7. New Jersey depreciation adjustment from Gross Income Tax Depreciation Adjustment Worksheet GIT-DEP | 7. | |
| 8. Total Income (Loss) – Line 5 minus line 6 plus or minus line 7 | 8. | |

Part III Allocation of Income (Loss)

| | | |
|---|-----|--|
| 1. Income from Line 8, Part II column A and column B | 1. | |
| a. Current period nonoperational activity (Schedule O, Part I, line 34)..... | 1a. | |
| b. Nonunitary partnership income/loss (from Schedule P-1, Part II, line 4) | 1b. | |
| 2. Total operational income (loss) (line 1 minus lines 1a and 1b)..... | 2. | |
| 3. Allocation factor (Schedule J, line 8) | 3. | |
| 4. Allocated operational income (loss) (line 3 x line 2)..... | 4. | |
| 5. Nonoperational income (loss) (Schedule O, Part III, line 31) | 5. | |
| a. Nonunitary partnership income (from Schedule P-1, Part II, line 5) | 5a. | |
| 6. Total allocated income (loss) (line 4 plus lines 5 and 5a)..... | 6. | |
| 7. New Jersey CBT tax based on income reported on CBT-100S (Page 1, line 2a minus line 3)(If zero or less, enter zero)..... | 7. | |
| 8. New Jersey allocated income (loss) (line 6 minus line 7)..... | 8. | |
| 9. Income (loss) not allocated to New Jersey (line 1 minus line 6)..... | 9. | |

NAME AS SHOWN ON RETURN
THE KIND GROUP, LLC

FEDERAL ID NUMBER
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Schedule K Liquidated S Corporation Shareholders' Shares of Income, Deductions, etc. (See instructions)

Part IV – A – Analysis of New Jersey Accumulated Adjustments Account

| | (A) New Jersey AAA | (B) Non New Jersey AAA | (C) Total of Columns (A) & (B) |
|---|-----------------------|---------------------------|-----------------------------------|
| 1. Beginning balance..... | | | |
| 2. Net pro rata share of S corporation income | | | |
| 3. Other income/loss | | | |
| 4. Other reductions (include schedule) | | | |
| 5. Total lines 1-4..... | | | |
| 6. Distributions | | | |
| 7. Ending balance (line 5 minus line 6)..... | | | |

Part IV – B – New Jersey Earnings and Profits

| | | |
|--|----|--|
| 1. Beginning balance..... | 1. | |
| 2. Additions/Adjustments..... | 2. | |
| 3. Dividends paid..... | 3. | |
| 4. Ending balance (line 1 plus line 2 minus line 3)..... | 4. | |

REV 01/23/25 PRO

REFERENCE ONLY

Schedule K Liquidated S CORPORATIONS SHAREHOLDERS' SHARES OF INCOME, DEDUCTIONS, ETC. (See instructions)

NAME AS SHOWN ON RETURN

| Part V Summary of Resident Shareholders' Pro Rata Shares | | | | | |
|--|-------------------------------|-----------------------------------|---|----------------------|--|
| (A) Name | (B) Social Security Number | (C) Pro Rata Share Income/Loss | (D) Gain/Loss of Disposition of Assets | (E) Distributions | (F) Share of Pass-Through Business Alternative Income Tax |
| 1. | | | | | |
| 2. | | | | | |
| 3. | | | | | |
| 4. | | | | | |
| 5. | | | | | |
| 6. Total..... | | | | | |

| Part VI Summary of Consenting Nonresident Shareholders' Pro Rata Shares | | | | | | | |
|---|-------------------------------|----------------------------|----------------------------|------------------------------------|----------------------------|----------------------|--|
| (A) Name | (B) Social Security Number | Pro Rata Share Income/Loss | | Gain/Loss of Disposition of Assets | | (G) Distributions | (H) Share of Pass-Through Business Alternative Income Tax |
| | | (C) Allocated to NJ | (D) Not Allocated to NJ | (E) Allocated to NJ | (F) Not Allocated to NJ | | |
| 1. | | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| 4. | | | | | | | |
| 5. | | | | | | | |
| 6. Total..... | | | | | | | |

FEDERAL ID NUMBER

| Part VII Summary of Nonconsenting Nonresident Shareholders' Pro Rata Shares | | | | | | | | |
|---|-------------------------------|----------------------------|----------------------------|------------------------------------|----------------------------|----------------------|------------------------------|--|
| (A) Name | (B) Social Security Number | Pro Rata Share Income/Loss | | Gain/Loss of Disposition of Assets | | (G) Distributions | (H) Gross Income Tax Paid | (I) Share of Pass-Through Business Alternative Income Tax |
| | | (C) Allocated to NJ | (D) Not Allocated to NJ | (E) Allocated to NJ | (F) Not Allocated to NJ | | | |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. Total..... | | | | | | | | |

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| | |
|--|---------------------------------|
| NAME AS SHOWN ON RETURN THE KIND GROUP, LLC | FEDERAL ID NUMBER 46-1657110 |
|--|---------------------------------|

Schedule PC Per Capita Licensed Professional Fee (See instructions)

- Is the corporation (or any QSSS included in this return) a Professional Corporation (PC) formed pursuant to N.J.S.A. 14A:17-1 et seq. or any similar law from a possession or territory of the United States, a state, or political subdivision thereof? Yes. This schedule must be included with the return. No.
- Does the corporation own any Qualified Subchapter S Subsidiaries? Yes. Complete Schedule Q. No. Continue with line 3.
- How many licensed professionals are owners, shareholders, and/or employees from this Professional Corporation (PC) as of the first day of the privilege period? 2 or less, complete Part I. More than 2, complete Part I and Part II (if additional space is needed, include a rider).

Part I – Provide the following information for each of the licensed professionals in the PC. Include a rider if additional space is needed.

| Name | Address | FID/SSN |
|------|---------|---------|
| 1. | | |
| 2. | | |
| 3. | | |
| 4. | | |
| 5. | | |

Part II – Complete only if there are more than 2 licensed professionals listed above.

| | | |
|---|----|-----|
| 1. Enter number of resident and nonresident professionals with physical nexus with New Jersey _____ x \$150 | 1. | |
| 2. Enter number of nonresident professionals without physical nexus with New Jersey _____ x \$150 x allocation factor of the PC | 2. | |
| 3. Total Fee Due – Add line 1 and line 2 (or enter amount from Schedule Q, Part II, line 3) | 3. | |
| 4. Installment Payment – 50% of line 3 | 4. | |
| 5. Total Fee Due (line 3 plus line 4) | 5. | |
| 6. Less prior year 50% installment payment and credit (if applicable) | 6. | () |
| 7. Balance of Fee Due (line 5 minus line 6). If the result is zero or above, include the amount here and on page 1, line 6 | 7. | |
| 8. Credit to next year's Professional Corporation Fee (if line 7 is below zero, enter the amount here) | 8. | |

Schedule P-1 Partnership Investment Analysis (See instructions)

Part I – Partnership Information

| (1) Name of Partnership, LLC, or Other Entity and Federal ID Number | (2) Date and State where Organized | (3) Percentage of Ownership | (4) | | (5) Tax Accounting Method | | (6) New Jersey Nexus | | (7) Tax Payments Made on Behalf of Taxpayer by Partnerships |
|--|---------------------------------------|--------------------------------|-----------------|-----------------|------------------------------|----------------------|-------------------------|----|--|
| | | | Limited Partner | General Partner | Flow Through | Separate Accounting* | Yes | No | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |

Enter total of column 7 here and on page 1, line 8b

*Taxpayers using a separate accounting method must complete Part II.

Part II – Separate Accounting of Nonunitary Partnership Income

| (1) Nonunitary Partnership's Federal ID Number | (2) Distributive Share of Income/Loss from Nonunitary Partnership | (3) Partnership's Allocation Factor (See instructions) | (4) Taxpayer's Share of Income Allocated to New Jersey (Multiply column 2 by column 3) |
|---|---|---|---|
| 1. | | | |
| 2. | | | |
| 3. | | | |
| 4. | Total column 2. Enter amount here and Schedule K or K liquidated, Part III, line 1b | | |
| 5. | Total column 4. Enter amount here and Schedule K or K liquidated, Part III, line 5a | | |

If additional space is needed, include a rider.

| | |
|--|---------------------------------|
| NAME AS SHOWN ON RETURN THE KIND GROUP, LLC | FEDERAL ID NUMBER 46-1657110 |
|--|---------------------------------|

Schedule R Dividend Exclusion (See instructions)

| | |
|---|----|
| 1. Enter the total dividends and deemed dividends reported on Schedule A | 1. |
| 2. Enter amount from Schedule PT, Section D, line 3 | 2. |
| 3. Dividends eligible for dividend exclusion – Subtract line 2 from line 1 | 3. |
| 4. Dividends included in line 3 from 80% or more owned subsidiaries..... | 4. |
| 5. Dividends included in line 3 from 50% but less than 80% owned subsidiaries | 5. |
| 6. Multiply line 5 by 50%..... | 6. |
| 7. Add line 4 and line 6..... | 7. |
| 8. Multiply line 3 by 5%..... | 8. |
| 9. Dividend Exclusion: Subtract line 8 from line 7. Enter the result here and on Schedule A, Part I, line 37 | 9. |

Schedule S – Depreciation and Safe Harbor Leasing (See Instructions)

Part I – From Federal Form 4562

| | |
|---|----|
| 1. IRC § 179 Deduction | 1. |
| 2. Special Depreciation Allowance – for qualified property placed in service during the tax year..... | 2. |
| 3. MACRS..... | 3. |
| 4. ACRS..... | 4. |
| 5. Other Depreciation | 5. |
| 6. Listed Property..... | 6. |
| 7. Total federal depreciation claimed in arriving at Schedule A, Part I, line 28..... | 7. |

Include Federal Form 4562 and Federal Depreciation Worksheet

Modification at Schedule A, Part I, line 32 – Depreciation and Certain Safe Harbor Lease Transactions

| | |
|--|-----|
| 8. Prior year New Jersey depreciation (see instructions)..... | 8. |
| 9. Current year New Jersey depreciation. Enter total from Depreciation Worksheet I, line 10..... | 9. |
| 10. Total New Jersey Depreciation. Add lines 8 and 9 | 10. |
| 11. IRC § 179 limitation – Enter the lesser of line 1 or \$25,000..... | 11. |
| 12. Accumulated MACRS or bonus depreciation over accumulated New Jersey depreciation on physical disposal of recovery property. Enter total from Depreciation Worksheet II, line 16..... | 12. |
| 13. Other additions (include an explanation/reconciliation)..... | 13. |
| 14. Affordable Housing Depreciation (include an explanation/reconciliation) | 14. |
| 15. Other deductions (include an explanation/reconciliation)..... | 15. |
| 16. ADJUSTMENT – Add lines 7 and 13. Subtract lines 10, 11, 14, and 15. If line 12 is positive, add line 12 to the result. If line 12 is negative, subtract line 12 from the result. (If line 16 is positive, enter at Schedule A, Part I, line 36a. If line 16 is negative, enter at Schedule A, Part I, line 36b) | 16. |

Part II – New Jersey Depreciation for Gas, Electric, and Gas and Electric Public Utilities (See instructions)

| | |
|--|-----|
| 1. Total depreciation claimed in arriving at Schedule A, Part I, line 21 | 1. |
| 2. Federal depreciation for assets placed in service after January 1, 1998 | 2. |
| 3. Net – Subtract line 2 from line 1 | 3. |
| 4. New Jersey depreciation allowable on the Single Asset Account (Assets placed in service prior to January 1, 1998) | |
| a. Total adjusted federal depreciable basis as of December 31, 1997..... | 4a. |
| b. Excess book depreciable basis over federal tax basis as of December 31, 1997 | 4b. |
| c. Less accumulated federal basis for all Single Asset Account property sold, retired, or disposed of to date | 4c. |
| d. Total (line 4a plus line 4b less line 4c)..... | 4d. |
| 5. New Jersey Depreciation – Divide line 4d by 30 | 5. |
| 6. New Jersey Adjustment | |
| a. Depreciation adjustment for assets placed in service prior to Jan. 1, 1998 – Subtract line 5 from line 3 | 6a. |
| b. Special bonus depreciation adjustment from Schedule S, Part I, line 16 (see instructions)..... | 6b. |
| 7. Total Adjustment – Add lines 6a and 6b and enter the result. (If line 7 is positive, enter at Schedule A, Part I, line 36a. If line 7 is negative, enter as a positive number at Schedule A, Part I, line 36b.) | 7. |

| | |
|--|---------------------------------|
| NAME AS SHOWN ON RETURN THE KIND GROUP, LLC | FEDERAL ID NUMBER 46-1657110 |
|--|---------------------------------|

New Jersey Depreciation Worksheet I (See instructions)

| | (A) Classification of Property | (B) Basis for Depreciation | (C) Bonus Depreciation (30% or 50%) | (D) Convention | (E) Method | (F) Federal Depreciation Deduction | (G) New Jersey Depreciation Deduction (See Instructions) |
|-----|---|-------------------------------|--|-------------------|---------------|---------------------------------------|---|
| 1. | 3-year property | | | | | | |
| 2. | 5-year property | | | | | | |
| 3. | 7-year property | | | | | | |
| 4. | 10-year property | | | | | | |
| 5. | 15-year property | | | | | | |
| 6. | 20-year property | | | | | | |
| 7. | 25-year property | | | | | | |
| 8. | Residential rental property | | | | | | |
| 9. | Nonesidential rental property | | | | | | |
| 10. | Total Column G (Enter amount on Schedule S, Part I, line 9) | | | | | | |

New Jersey Depreciation Worksheet II – Disposal of Recovery Property (See Instructions)

| | (A) Description of Property | (B) Date Acquired: month, day, year | (C) Date Sold: month, day, year | (D) Federal Depreciation | (E) New Jersey Depreciation | (F) Excess/Deficiency |
|-----|--|---|---------------------------------------|-----------------------------|--------------------------------|--------------------------|
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| 10. | | | | | | |
| 11. | | | | | | |
| 12. | | | | | | |
| 13. | | | | | | |
| 14. | | | | | | |
| 15. | | | | | | |
| 16. | Total Column F (Enter amount on Schedule S, Part I, line 12) | | | | | |

Schedule SJC

Shareholder Jurisdictional Consent (See Instructions)

Part I Initial Information

Enter the effective date of the federal S corporation election: - -

A copy of the federal acceptance letter is required to be provided. If a copy has not been previously provided, check the box to indicate that you are including it with this tax return.

By checking the box, the corporate officer affirms (1) this corporation is authorized as a federal S corporation and (2) certifies that the shareholders listed below acknowledge New Jersey has the right and jurisdiction to tax and collect the tax on each shareholder's S corporation income. If a nonresident shareholder does not consent to New Jersey jurisdiction, the S corporation consents to the assumption of any tax liabilities.

Enter the name of the authorized officer attesting to this information: _____

Complete the following information for each shareholder, person having a community property interest in the corporation's stock, and each tenant in common, joint tenant, and tenant by the entirety. (A husband and wife (and their estates) are counted as one shareholder).

| Name | Social Security Number or Federal ID Number | Stock Owned | | Shareholder's Address | Consenting | Nonconsenting |
|------|---|------------------|---------------|-----------------------|------------|---------------|
| | | Number of Shares | Date Acquired | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Qualified Subchapter S Subsidiary

By checking the box, the corporate officer consents (1) to the subsidiary being treated as a "New Jersey Qualified Subchapter S Subsidiary" and (2) to taxation by New Jersey by filing a CBT-100S or a CBT-100 and remitting the appropriate tax liability including the assets, liabilities, income, and expenses of its QSSS.

Enter the name of the authorized officer consenting to this information: _____

| Corporate Parent Name | Address | Federal Identification Number |
|-----------------------|---------|-------------------------------|
| | | |
| | | |
| | | |

Part II Changes to Previously Reported Information

Enter the effective date of the federal S corporation election: - -

By checking the box to the left, the corporate officer affirms (1) this corporation is authorized as a federal S corporation and (2) a copy of the federal acceptance letter has been provided to the State of New Jersey, and (3) certifies that the shareholders listed below acknowledge New Jersey has the right and jurisdiction to tax and collect the tax on each shareholder's S corporation income. If a nonresident shareholder does not consent to New Jersey jurisdiction, the S corporation consents to the assumption of any tax liabilities.

Enter the name of the authorized officer attesting to this information: _____

Section A

Complete the following information for each shareholder, person having a community property interest in the corporation's stock, and each tenant in common, joint tenant, and tenant by the entirety. (A husband and wife (and their estates) are counted as one shareholder).

| Name | Social Security Number or Federal ID Number | Stock Owned | | Shareholder's Address | Consenting | Nonconsenting |
|------|---|------------------|---------------|-----------------------|------------|---------------|
| | | Number of Shares | Date Acquired | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

* Provide the full address of any shareholder who is not a resident of New Jersey.

Section B

Complete the following information for each person no longer having a community property interest in the corporation's stock, tenant in common, joint tenant, or tenant by the entirety. (A husband and wife (and their estates) are counted as one shareholder).

| Name | Social Security Number or Federal ID Number | Stock Information | |
|------|---|-------------------|-------------------|
| | | Number of Shares | Date Relinquished |
| | | | |
| | | | |
| | | | |

CBT-160-A

NJ Division of Taxation
(10-24)

Underpayment of Estimated NJ Corporation Business Tax

For Taxpayers With Gross Receipts of Less Than \$50 Million
Submit with your tax return (Form CBT-100, CBT-100S, or CBT-100U)

| | | |
|---|--|---|
| Name as Shown on Return THE KIND GROUP, LLC | Federal ID Number 46-1657110 | Unitary ID Number, if applicable NU |
|---|--|---|

Part I How to Calculate Your Underpayment

| | |
|--|--------|
| 1. Amount of 2024 tax – See instructions for line 1 on reverse side | 1,500. |
| 2. 90% of line 1 – If you were qualified and elected to make a single payment in lieu of paying installments of estimated tax, enter zero (see instructions) | 1,350. |
| 3. Prior year's tax – Enter the amount from line 6, page 1 of the 2023 CBT-100, or line 4, page 1 of the 2023 CBT-100S, or line 5, page 1 of the 2023 CBT-100U | 1,500. |
| 4. Enter the lesser of lines 2 or 3 | 1,350. |

| | (a) | (b) | (c) | (d) |
|---|------------|------------|------------|------------|
| 5. Enter in columns (a) through (d) the installment dates that correspond to the 15th day of the fourth, sixth, ninth, and 12th months of your tax year | 04/15/2024 | 06/17/2024 | 09/16/2024 | 12/16/2024 |
| 6. Enter 25% of line 4 in columns (a) through (d) | 338. | 338. | 338. | 338. |
| 7. (a) Amount paid or credited for each period | 0. | 0. | 0. | 0. |
| (b) Overpayment of previous installment (enter any overpayment shown on line 9 that is more than the total of all prior underpayments as a credit against the next installment) | | | | |
| 8. Add lines 7a and 7b | 0. | 0. | 0. | 0. |
| 9. Underpayment (subtract line 8 from line 6) or overpayment (subtract line 6 from line 8) | 338. | 338. | 338. | 338. |

Part II Exceptions (See Instructions)

| | | | | |
|--|--------------|------------|--------------|-------------|
| 10. Total amount paid or credited from the beginning of the tax year through the installment dates that correspond to the 15th day of the fourth, sixth, ninth, and 12th months of your tax year | 0. | 0. | 0. | 0. |
| 11. Exception 1 – Tax based on the facts shown on the prior year's return but using current year's rates. See instructions regarding periods of less than one year | 25% of tax | 50% of tax | 75% of tax | 100% of tax |
| | 22.5% of tax | 45% of tax | 67.5% of tax | 90% of tax |
| 12. Exception 2 – Tax based on annualized tax | | | | |

Part III Installment Interest Due (See Instructions)

| | | | | |
|---|------------|------------|------------|------------|
| 13. Amount of underpayment from line 9 | 338. | 338. | 338. | 338. |
| 14. Enter same installment dates used above at line 5 | 04/15/2024 | 06/17/2024 | 09/16/2024 | 12/16/2024 |
| 15. Enter the date of payment or the 15th day of the fifth month after the close of the tax year, whichever is earlier | 05/01/2025 | 05/01/2025 | 05/01/2025 | 05/01/2025 |
| 16. Number of months from the date on line 14 to the date on line 15. (A part of a month is deemed to be a full month.) | 13 | 11 | 8 | 5 |
| 17. Interest..... SEE WORKSHEET | 41. | 35. | 25. | 15. |
| 18. Installment interest due – Add columns (a), (b), (c), and (d) of line 17. Enter the total here and on page 1, line 12, of Form CBT-100, page 1, line 12, of CBT-100S, or page 1, line 14, of CBT-100U | 116. | | | |

**SCHEDULE
NJ-K-1**
(Form CBT-100S)
2024

**State of New Jersey
Division of Taxation
Shareholder's Share of Income/Loss**

For Calendar Year 2024, or tax year beginning _____, _____ and ending _____, _____

| | |
|---|--|
| Shareholder's identifying number 139-66-7936 | Federal employer identification number 46-1657110 |
| Shareholder's name, address, and ZIP Code ANTHONY GAGLIARDI 421 W. LINCOLN AVE OAKHURST NJ 07755 | Corporation's name, address, and ZIP Code THE KIND GROUP, LLC 1808 BRIELLE AVE ASBURY PARK NJ 07712 |

See instructions and reverse side

Part I

- Shareholder's percentage of stock ownership for tax year 99.00000 %
- Shareholder resident nonresident
- Shareholder consenting nonconsenting
- Check applicable box: Final NJ-K-1 Amended NJ-K-1
- Date the shareholder's stock was fully disposed..... _____

Part II

- | | | |
|---|------------------|---|
| 1. S Income/Loss allocated to NJ | <u>-110,573.</u> | Shareholder: Follow the reporting instructions contained in your NJ Income Tax return packet and in publication GIT-9S, <i>Income From S Corporations</i> . This schedule must be included with your NJ Income Tax return. |
| 2. S Income/Loss not allocated to NJ | <u>0.</u> | |
| 3. Pro rata share of S Corporation Income/Loss (line 1 plus line 2).... | <u>-110,573.</u> | |
| 4. Gain/Loss on disposition of assets allocated to NJ | _____ | |
| 5. Gain/Loss on disposition of assets not allocated to NJ | _____ | |
| 6. Total Gain/Loss from disposition of assets (line 4 plus line 5)..... | _____ | |
| 7. Total payments made on behalf of shareholder..... | _____ | |
| 8. Share of Pass-Through Business Alternative Income Tax..... | <u>0.</u> | |
| 9. Distributions..... | _____ | |

Part III Shareholder's NJ Accumulated Adjustments Account

| | New Jersey AAA | Non New Jersey AAA |
|--|----------------|--------------------|
| 1. Beginning balance | 772,406. | |
| 2. Income/Loss | -110,573. | |
| 3. Other Income/Loss | | |
| 4. Other reductions..... | | |
| 5. Total lines 1-4 | 661,833. | |
| 6. Distributions..... | | |
| 7. Ending Balance (line 5 minus line 6)..... | 661,833. | |

Part IV Shareholder's NJ Earnings and Profits Account

- Beginning balance
- Additions/Adjustments
- Dividends received
- Ending balance (line 1 plus line 2 minus line 3)

Part V

- Interest paid to shareholder (per 1099-INT)
- Indebtedness:
 - From corporation to shareholder:
 - From shareholder to corporation:
- Shareholder's HEZ deduction:

Instructions for Schedule NJ-K-1

For additional information see publication **GIT-9S**, *Income From S Corporations*
(Available on the Division's [website](#))

Part I

- Line 1 Shareholder's percentage of stock ownership as reported on federal 1120-S.
- Line 2 Indicate shareholder's residency status at year's end.
- Line 3 Indicate whether shareholder is a consenting or nonconsenting shareholder.
- Line 4 If applicable, indicate if this schedule is a final or amended NJ-K-1.
- Line 5 Enter date shareholder received final distribution (cash and/or property).

Part II

- Line 1 Enter shareholder's share of New Jersey allocated S corporation income/loss from Part III, line 8 of Schedule K or from Part III, line 8, column A of Schedule K Liquidated.
- New Jersey S corporations that claim a credit for taxes paid to other jurisdictions in accordance with [N.J.A.C. 18:7-8.3](#) will report 100% of the shareholder's net pro rata share as allocated to New Jersey.
- Line 2 Enter shareholder's share of S corporation income/loss not allocated to New Jersey from Part III, line 9 of Schedule K or from Part III, line 9, column A of Schedule K Liquidated.
- Line 4 Enter shareholder's share of New Jersey allocated income, gains/losses from disposition of assets from Part III, line 8, column B of Schedule K Liquidated.
- Line 5 Enter shareholder's share of income, gains/losses from disposition of assets not allocated to New Jersey from Part III, line 9, column B of Schedule K Liquidated.
- Line 7 Enter total payments made on behalf of the shareholder as reported in Part VII, column F of Schedule K or in Part VII, column (H) of Schedule K Liquidated.
- Line 8 Enter Share of Pass-Through Business Alternative Income Tax as reported in Part V, column E, Part VI, column F, or Part VII, column G of Schedule K and Part V, column F, Part VI, column H, or Part VII, column I of Schedule K Liquidated.
- Line 9 Enter distributions shareholder received during the year as reported in Part V, VI, or VII, of Schedule K or Schedule K Liquidated.

Part III

- Lines 1–7 Enter shareholder's share of New Jersey Accumulated Adjustments (AAA) from Part IV-A, Schedule K or Schedule K Liquidated.

Part IV

- Lines 1–4 Enter shareholder's share of New Jersey Earnings and Profits from Part IV-B, Schedule K or Schedule K Liquidated.

Part V

- Line 1 Enter the amount of any interest paid to the shareholder that should be reported by the S corporation on federal Form 1099-INT. Include any other interest paid to the shareholder that was deducted by the S corporation in arriving at income reflected in Part II, line 8 of Schedule K or Schedule K Liquidated.
- Line 2 a. Enter the total amount of the corporation's indebtedness to the shareholder at year's end or prior to final distribution.
b. Enter the total amount of the shareholder's indebtedness to the corporation at year's end or prior to final distribution.
- Line 3 If a New Jersey S corporation is a qualified primary care medical or dental practice located in or within 5 miles of a Health Enterprise Zone (HEZ), the corporation must determine if the shareholders are entitled to an HEZ deduction and the amount. The shareholder's deduction is entered on the shareholder's Schedule NJ-K-1 and deducted on the shareholder's Gross Income Tax return. See the Division's website, [nj.gov/taxation](#), for qualification and calculation information.

Note: A New Jersey S corporation doing business in New Jersey may file a NJ-1080-C composite return on behalf of its qualified nonresident shareholders who elect to be included in the composite filing. Every participating shareholder must make the election to be part of the composite return in writing each year by using Form NJ-1080E, Election to Participate in Composite Return, or a form substantially similar.

**SCHEDULE
NJ-K-1**
(Form CBT-100S)
2024

**State of New Jersey
Division of Taxation**
Shareholder's Share of Income/Loss

For Calendar Year 2024, or tax year beginning _____, _____ and ending _____, _____

| | |
|---|--|
| Shareholder's identifying number 139-80-0646 | Federal employer identification number 46-1657110 |
| Shareholder's name, address, and ZIP Code JOSEPH VECCHIONE 578 WASHINGTON BLVD, #935 MARINA DEL REY CA 90292 | Corporation's name, address, and ZIP Code THE KIND GROUP, LLC 1808 BRIELLE AVE ASBURY PARK NJ 07712 |

See instructions and reverse side

Part I

1. Shareholder's percentage of stock ownership for tax year 1.00000 %
2. Shareholder resident nonresident
3. Shareholder consenting nonconsenting
4. Check applicable box: Final NJ-K-1 Amended NJ-K-1
5. Date the shareholder's stock was fully disposed..... _____

Part II

- | | | |
|---|----------------|---|
| 1. S Income/Loss allocated to NJ | <u>-1,117.</u> | Shareholder: Follow the reporting instructions contained in your NJ Income Tax return packet and in publication GIT-9S, <i>Income From S Corporations</i> . This schedule must be included with your NJ Income Tax return. |
| 2. S Income/Loss not allocated to NJ | <u>0.</u> | |
| 3. Pro rata share of S Corporation Income/Loss (line 1 plus line 2).... | <u>-1,117.</u> | |
| 4. Gain/Loss on disposition of assets allocated to NJ | _____ | |
| 5. Gain/Loss on disposition of assets not allocated to NJ | _____ | |
| 6. Total Gain/Loss from disposition of assets (line 4 plus line 5)..... | _____ | |
| 7. Total payments made on behalf of shareholder..... | _____ | |
| 8. Share of Pass-Through Business Alternative Income Tax..... | <u>0.</u> | |
| 9. Distributions..... | _____ | |

Part III Shareholder's NJ Accumulated Adjustments Account

| | New Jersey AAA | Non New Jersey AAA |
|--|----------------|--------------------|
| 1. Beginning balance | 3,015. | 0. |
| 2. Income/Loss | -1,117. | 0. |
| 3. Other Income/Loss | _____ | _____ |
| 4. Other reductions..... | _____ | _____ |
| 5. Total lines 1-4 | 1,898. | 0. |
| 6. Distributions..... | _____ | _____ |
| 7. Ending Balance (line 5 minus line 6)..... | 1,898. | 0. |

Part IV Shareholder's NJ Earnings and Profits Account

1. Beginning balance
2. Additions/Adjustments
3. Dividends received
4. Ending balance (line 1 plus line 2 minus line 3)

Part V

1. Interest paid to shareholder (per 1099-INT)
2. Indebtedness:
 - a. From corporation to shareholder:
 - b. From shareholder to corporation:
3. Shareholder's HEZ deduction:

Instructions for Schedule NJ-K-1

For additional information see publication **GIT-9S**, *Income From S Corporations*
(Available on the Division's [website](#))

Part I

- Line 1 Shareholder's percentage of stock ownership as reported on federal 1120-S.
- Line 2 Indicate shareholder's residency status at year's end.
- Line 3 Indicate whether shareholder is a consenting or nonconsenting shareholder.
- Line 4 If applicable, indicate if this schedule is a final or amended NJ-K-1.
- Line 5 Enter date shareholder received final distribution (cash and/or property).

Part II

- Line 1 Enter shareholder's share of New Jersey allocated S corporation income/loss from Part III, line 8 of Schedule K or from Part III, line 8, column A of Schedule K Liquidated.
- New Jersey S corporations that claim a credit for taxes paid to other jurisdictions in accordance with [N.J.A.C. 18:7-8.3](#) will report 100% of the shareholder's net pro rata share as allocated to New Jersey.
- Line 2 Enter shareholder's share of S corporation income/loss not allocated to New Jersey from Part III, line 9 of Schedule K or from Part III, line 9, column A of Schedule K Liquidated.
- Line 4 Enter shareholder's share of New Jersey allocated income, gains/losses from disposition of assets from Part III, line 8, column B of Schedule K Liquidated.
- Line 5 Enter shareholder's share of income, gains/losses from disposition of assets not allocated to New Jersey from Part III, line 9, column B of Schedule K Liquidated.
- Line 7 Enter total payments made on behalf of the shareholder as reported in Part VII, column F of Schedule K or in Part VII, column (H) of Schedule K Liquidated.
- Line 8 Enter Share of Pass-Through Business Alternative Income Tax as reported in Part V, column E, Part VI, column F, or Part VII, column G of Schedule K and Part V, column F, Part VI, column H, or Part VII, column I of Schedule K Liquidated.
- Line 9 Enter distributions shareholder received during the year as reported in Part V, VI, or VII, of Schedule K or Schedule K Liquidated.

Part III

- Lines 1–7 Enter shareholder's share of New Jersey Accumulated Adjustments (AAA) from Part IV-A, Schedule K or Schedule K Liquidated.

Part IV

- Lines 1–4 Enter shareholder's share of New Jersey Earnings and Profits from Part IV-B, Schedule K or Schedule K Liquidated.

Part V

- Line 1 Enter the amount of any interest paid to the shareholder that should be reported by the S corporation on federal Form 1099-INT. Include any other interest paid to the shareholder that was deducted by the S corporation in arriving at income reflected in Part II, line 8 of Schedule K or Schedule K Liquidated.
- Line 2
- Enter the total amount of the corporation's indebtedness to the shareholder at year's end or prior to final distribution.
 - Enter the total amount of the shareholder's indebtedness to the corporation at year's end or prior to final distribution.
- Line 3 If a New Jersey S corporation is a qualified primary care medical or dental practice located in or within 5 miles of a Health Enterprise Zone (HEZ), the corporation must determine if the shareholders are entitled to an HEZ deduction and the amount. The shareholder's deduction is entered on the shareholder's Schedule NJ-K-1 and deducted on the shareholder's Gross Income Tax return. See the Division's website, [nj.gov/taxation](#), for qualification and calculation information.

Note: A New Jersey S corporation doing business in New Jersey may file a NJ-1080-C composite return on behalf of its qualified nonresident shareholders who elect to be included in the composite filing. Every participating shareholder must make the election to be part of the composite return in writing each year by using Form NJ-1080E, Election to Participate in Composite Return, or a form substantially similar.

Additional Information From 2024 New Jersey S Corporation Business Tax Return**CBT-100S: Corporation Business Return
Schedule A: Other Deductions Statement****Continuation Statement**

| Description | Amount |
|--------------------------------|-----------------|
| ACCOUNTING | 3,250. |
| AUTOMOBILE AND TRUCK EXPENSE | 31,654. |
| BANK CHARGES | 2,338. |
| COMPUTER SERVICES AND SUPPLIES | 10,298. |
| DUES AND SUBSCRIPTIONS | 17,197. |
| GIFTS | 3,435. |
| INSURANCE | 17,901. |
| LEGAL AND PROFESSIONAL | 13,612. |
| MEALS (50%) | 23,965. |
| SUPPLIES | 5,808. |
| TELEPHONE | 7,802. |
| TRAVEL | 25,187. |
| UTILITIES | 9,477. |
| CREDIT CARD PROCESSING | 51,226. |
| PAYROLL PROCESSING | 4,091. |
| DISPOSAL | 2,471. |
| Total | 229,712. |

**CBT-100S: Corporation Business Return
Schedule A-2: Other Costs Statement****Continuation Statement**

| Description | Amount |
|--------------|-----------------|
| SHIPPING | 123,095. |
| Total | 123,095. |

E-file Authorization for Corporations

For calendar year 20 24, or tax year beginning _____, 20____, ending _____, 20____

(Rev. December 2024)

For use with Form 1120 series returns.

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879CORP for the latest information.

Name of corporation

THE KIND GROUP, LLC

Employer identification number

46-1657110

Part I Information (Whole dollars only)

| | | | |
|---|---|---|----------|
| 1 | Total income (Form 1120, line 11) | 1 | |
| 2 | Total income (Form 1120-F, Section II, line 11) | 2 | |
| 3 | Total income (loss) (Form 1120-S, line 6) | 3 | 921,847. |
| 4 | Total income (Form 1120, line _____) | 4 | |

Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize _____ to enter my PIN

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

 as my signature
ERO firm name
on the corporation's electronically filed income tax return.

As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer's signature _____ Date _____ Title OWNER

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| 2 | 0 | 0 | 1 | 3 | 9 | 1 | 1 | 0 | 5 | 1 |
|---|---|---|---|---|---|---|---|---|---|---|

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature _____ Date 08/25/2025

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

Department of the Treasury Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation. Go to www.irs.gov/Form1120S for instructions and the latest information.

2024

For calendar year 2024 or tax year beginning , 2024, ending , 20

Table with columns for A S election effective date, B Business activity code number, C Check if Sch. M-3 attached, Name, TYPE OR PRINT, Number, street, and room or suite no., City or town, state or province, country, and ZIP or foreign postal code, D Employer identification number, E Date incorporated, F Total assets.

G Is the corporation electing to be an S corporation beginning with this tax year? See instructions. H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination I Enter the number of shareholders who were shareholders during any part of the tax year J Check if corporation: (1) Aggregated activities for section 465 at-risk purposes (2) Grouped activities for section 469 passive activity purposes

Caution: Include only trade or business income and expenses on lines 1a through 22. See the instructions for more information.

Main table with columns for Income, Deductions, Tax and Payments. Rows include 1a Gross receipts or sales, 2 Cost of goods sold, 3 Gross profit, 4 Net gain (loss), 5 Other income (loss), 6 Total income (loss), 7 Compensation of officers, 8 Salaries and wages, 9 Repairs and maintenance, 10 Bad debts, 11 Rents, 12 Taxes and licenses, 13 Interest, 14 Depreciation, 15 Depletion, 16 Advertising, 17 Pension, profit-sharing, etc., plans, 18 Employee benefit programs, 19 Energy efficient commercial buildings deduction, 20 Other deductions, 21 Total deductions, 22 Ordinary business income (loss), 23a Excess net passive income or LIFO recapture tax, 23b Tax from Schedule D, 23c Add lines 23a and 23b, 24a Current year's estimated tax payments, 24b Tax deposited with Form 7004, 24c Credit for federal tax paid on fuels, 24d Elective payment election amount, 24z Add lines 24a through 24d, 25 Estimated tax penalty, 26 Amount owed, 27 Overpayment, 28 Enter amount from line 27.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of officer, Date, Owner, Title, May the IRS discuss this return with the preparer shown below? See instructions. Yes No

Paid Preparer Use Only section with fields for Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

| Schedule B Other Information (see instructions) <i>(continued)</i> | | Yes | No |
|---|---|-----|----|
| 12 | During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? If "Yes," enter the amount of principal reduction \$ _____ | | X |
| 13 | During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions | | X |
| 14a | Did the corporation make any payments that would require it to file Form(s) 1099? | | X |
| b | If "Yes," did or will the corporation file required Form(s) 1099? | | |
| 15 | Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 15 \$ _____ | | X |
| 16 | At any time during the tax year, did the corporation: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? See instructions | | X |

| Schedule K Shareholders' Pro Rata Share Items | | Total amount | | | |
|---|--|---|---|--|--|
| Income (Loss) | 1 Ordinary business income (loss) (page 1, line 22) | 1 | -89,251. | | |
| | 2 Net rental real estate income (loss) (attach Form 8825) | 2 | | | |
| | 3a Other gross rental income (loss) 3a | | | | |
| | b Expenses from other rental activities (attach statement) 3b | | | | |
| | c Other net rental income (loss). Subtract line 3b from line 3a 3c | | | | |
| | 4 Interest income 4 | | | | |
| | 5 Dividends: a Ordinary dividends 5a b Qualified dividends 5b | | | | |
| | 6 Royalties 6 | | | | |
| | 7 Net short-term capital gain (loss) (attach Schedule D (Form 1120-S)) 7 | | | | |
| | 8a Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) 8a b Collectibles (28%) gain (loss) 8b c Unrecaptured section 1250 gain (attach statement) 8c | | | | |
| 9 Net section 1231 gain (loss) (attach Form 4797) 9 | | | | | |
| 10 Other income (loss) (see instructions) Type: 10 | | | | | |
| Deductions | 11 Section 179 deduction (attach Form 4562) 11 | | | | |
| | 12a Cash charitable contributions 12a b Noncash charitable contributions 12b c Investment interest expense 12c | | | | |
| | d Section 59(e)(2) expenditures Type: 12d | | | | |
| | e Other deductions (see instructions) Type: 12e | | | | |
| | Credits | 13a Low-income housing credit (section 42(j)(5)) 13a b Low-income housing credit (other) 13b c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable) 13c d Other rental real estate credits (see instructions) Type: 13d e Other rental credits (see instructions) Type: 13e f Biofuel producer credit (attach Form 6478) 13f g Other credits (see instructions) Type: 13g | | | |
| Inter-national | | 14 Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance <input type="checkbox"/> | | | |
| Alternative Minimum Tax (AMT) Items | | 15a Post-1986 depreciation adjustment 15a b Adjusted gain or loss 15b c Depletion (other than oil and gas) 15c d Oil, gas, and geothermal properties—gross income 15d e Oil, gas, and geothermal properties—deductions 15e f Other AMT items (attach statement) 15f | | | |
| | | Items Affecting Shareholder Basis | 16a Tax-exempt interest income 16a b Other tax-exempt income 16b c Nondeductible expenses 16c 23,964. d Distributions (attach statement if required) (see instructions) 16d e Repayment of loans from shareholders 16e f Foreign taxes paid or accrued 16f | | |

| Schedule K | | Shareholders' Pro Rata Share Items (continued) | Total amount | |
|--------------------------|------------|--|---------------------|----------|
| Other Information | 17a | Investment income | 17a | |
| | b | Investment expenses | 17b | |
| | c | Dividend distributions paid from accumulated earnings and profits | 17c | |
| | d | Other items and amounts (attach statement) ** SEC 199A INFO: SEE STMT A | | |
| Reconciliation | 18 | Income (loss) reconciliation. Combine the total amounts on lines 1 through 10. From the result, subtract the sum of the amounts on lines 11 through 12e and 16f | 18 | -89,251. |

| Schedule L | | Balance Sheets per Books | | Beginning of tax year | | End of tax year | |
|---|--|---------------------------------|----------|-----------------------|------------|-----------------|--|
| | | (a) | (b) | (c) | (d) | | |
| Assets | | | | | | | |
| 1 | Cash | | 920,121. | | 1,062,083. | | |
| 2a | Trade notes and accounts receivable | | | | | | |
| b | Less allowance for bad debts | () | | () | | | |
| 3 | Inventories | | 30,000. | | 91,476. | | |
| 4 | U.S. government obligations | | | | | | |
| 5 | Tax-exempt securities (see instructions) | | | | | | |
| 6 | Other current assets (attach statement) | | | | | | |
| 7 | Loans to shareholders | | | | | | |
| 8 | Mortgage and real estate loans | | | | | | |
| 9 | Other investments (attach statement) | | | | | | |
| 10a | Buildings and other depreciable assets | | | | | | |
| b | Less accumulated depreciation | () | | () | | | |
| 11a | Depletable assets | | | | | | |
| b | Less accumulated depletion | () | | () | | | |
| 12 | Land (net of any amortization) | | | | | | |
| 13a | Intangible assets (amortizable only) | | | | | | |
| b | Less accumulated amortization | () | | () | | | |
| 14 | Other assets (attach statement) | | | | | | |
| 15 | Total assets | | 950,121. | | 1,153,559. | | |
| Liabilities and Shareholders' Equity | | | | | | | |
| 16 | Accounts payable | | | | | | |
| 17 | Mortgages, notes, bonds payable in less than 1 year | | | | | | |
| 18 | Other current liabilities (attach statement) | | | | | | |
| 19 | Loans from shareholders | | | | | | |
| 20 | Mortgages, notes, bonds payable in 1 year or more | | | | | | |
| 21 | Other liabilities (attach statement) | | | | | | |
| 22 | Capital stock | | | | | | |
| 23 | Additional paid-in capital | | 6,980. | | 323,633. | | |
| 24 | Retained earnings | | 943,141. | | 829,926. | | |
| 25 | Adjustments to shareholders' equity (attach statement) | | | | | | |
| 26 | Less cost of treasury stock | () | | () | | | |
| 27 | Total liabilities and shareholders' equity | | 950,121. | | 1,153,559. | | |

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

| | | | | | |
|----------|---|-----------|----------|---|----------|
| 1 | Net income (loss) per books | -113,215. | 5 | Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): | |
| 2 | Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize): _____ | | a | Tax-exempt interest \$ _____ | |
| 3 | Expenses recorded on books this year not included on Schedule K, lines 1 through 12e, and 16f (itemize): | | 6 | Deductions included on Schedule K, lines 1 through 12e, and 16f, not charged against book income this year (itemize): | |
| a | Depreciation \$ _____ | | a | Depreciation \$ _____ | |
| b | Travel and entertainment \$ 23,964. | 23,964. | 7 | Add lines 5 and 6 | |
| 4 | Add lines 1 through 3 | -89,251. | 8 | Income (loss) (Schedule K, line 18). Subtract line 7 from line 4 | -89,251. |

Schedule M-2 Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account
(see instructions)

| | (a) Accumulated adjustments account | (b) Shareholders' undistributed taxable income previously taxed | (c) Accumulated earnings and profits | (d) Other adjustments account |
|--|-------------------------------------|---|--------------------------------------|-------------------------------|
| 1 Balance at beginning of tax year | 750,040. | 0. | 0. | 0. |
| 2 Ordinary income from page 1, line 22 | | | | |
| 3 Other additions | | | | |
| 4 Loss from page 1, line 22 | (89,251.) | | | |
| 5 Other reductions Meals and entertainment | (23,964.) | | | () |
| 6 Combine lines 1 through 5 | 636,825. | 0. | 0. | 0. |
| 7 Distributions | | | | |
| 8 Balance at end of tax year. Subtract line 7 from line 6 | 636,825. | 0. | 0. | 0. |

Cost of Goods Sold

Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.
Go to www.irs.gov/Form1125A for the latest information.

| | | |
|------------------------------------|---|---|
| Name The Kind Group, LLC | | Employer identification number 46-1657110 |
| 1 | Inventory at beginning of year | 1 30,000 |
| 2 | Purchases | 2 692,760 |
| 3 | Cost of labor | 3 |
| 4 | Additional section 263A costs (attach schedule) See Statement | 4 81,180 |
| 5 | Other costs (attach schedule) Shipping | 5 123,095 |
| 6 | Total. Add lines 1 through 5 | 6 927,035 |
| 7 | Inventory at end of year | 7 91,476 |
| 8 | Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2, or the appropriate line of your tax return. See instructions | 8 835,559 |
| 9a | Check all methods used for valuing closing inventory. See instructions. | |
| | (i) <input checked="" type="checkbox"/> Cost | |
| | (ii) <input type="checkbox"/> Lower of cost or market | |
| | (iii) <input type="checkbox"/> Other (specify method used and attach explanation) _____ | |
| | For certain small business taxpayers, alternative methods of accounting for inventories: | |
| | (iv) <input type="checkbox"/> Non-incidental materials and supplies method | |
| | (v) <input type="checkbox"/> AFS method | |
| | (vi) <input type="checkbox"/> Non-AFS method | |
| b | Check if there was a writedown of subnormal goods | <input type="checkbox"/> |
| c | Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) | <input type="checkbox"/> |
| d | (i) If the LIFO inventory method was used for this tax year, enter amount of closing inventory figured under LIFO | 9d(i) _____ |
| | (ii) If the LIFO inventory method was used for this tax year, enter amount of the closing LIFO Reserve | 9d(ii) _____ |
| e | If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| f | Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

Small business taxpayers. For tax years beginning after December 31, 2023, if filing Form 1125-A for a small business taxpayer that uses an alternative method of accounting for inventories, check the applicable box on line 9a(iv) through 9a(vi). See the instructions for line 9.

General Instructions

Purpose of Form

Use Form 1125-A to figure and deduct cost of goods sold for certain entities.

Who Must File

Filers of Form 1120, 1120-C, 1120-F, 1120S, or 1065 must complete and attach Form 1125-A if the applicable entity reports a deduction for cost of goods sold.

Inventories

Generally, inventories are required at the beginning and end of each tax year if the production, purchase, or sale of merchandise is an income-producing factor. See Regulations section 1.471-1(a).

If inventories are required, you generally must use an accrual method of accounting for sales and purchases of inventory items.

Exception for small business taxpayers.

A small business taxpayer can account for inventory by treating the inventory as non-incidental materials and supplies (line 9a(iv)), or conforming to its treatment of inventory in an applicable financial statement (as defined in section 451(b)(3)) (line 9a(v)). If it does not have an applicable financial statement, a small business taxpayer can use the method of accounting used in its books and records prepared according to its accounting procedures (line 9a(vi)).

See the discussion on small business taxpayers in the instructions for your tax return. Also see sections 448(c) and 471(c).

For additional guidance on methods of accounting, see Pub. 538, Accounting Periods and Methods. For guidance on changing methods of accounting, see Form 3115, Application for Change in Accounting Method, and the Instructions for Form 3115.

Uniform capitalization rules. The uniform capitalization rules of section 263A generally require you to capitalize, or include in inventory, certain costs incurred in connection with the following.

- The production of real property and tangible personal property held in inventory or held for sale in the ordinary course of business.
- Real property or personal property (tangible and intangible) acquired for resale.
- The production of real property and tangible personal property for use in its trade or business or in an activity engaged in for profit.

A small business taxpayer is not required to capitalize costs under section 263A. See section 263A(i).

See the discussion on section 263A uniform capitalization rules in the instructions for your tax return before completing Form 1125-A. Also see Regulations sections 1.263A-1 through 1.263A-3. See Regulations section 1.263A-4 for rules for property produced in a farming business and Pub. 225, Farmer's Tax Guide.

Schedule K-1 (Form 1120-S)

2024

Department of the Treasury Internal Revenue Service

For calendar year 2024, or tax year

beginning [] / [] / 2024 ending [] / [] / []

Shareholder's Share of Income, Deductions, Credits, etc. See separate instructions.

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

Part I Information About the Corporation

A Corporation's employer identification number 46-1657110
B Corporation's name, address, city, state, and ZIP code The Kind Group, LLC 1808 Brielle Ave Asbury Park NJ 07712
C IRS Center where corporation filed return Kansas City, MO 64999-0013
D Corporation's total number of shares Beginning of tax year End of tax year

Part II Information About the Shareholder

E Shareholder's identifying number 139-66-7936
F1 Shareholder's name, address, city, state, and ZIP code Anthony Gagliardi 421 W. Lincoln Ave Oakhurst NJ 07755
F2 If the shareholder is a disregarded entity, a trust, an estate, or a nominee or similar person, enter the individual or entity responsible for reporting: TIN Name
F3 What type of entity is this shareholder? I
G Current year allocation percentage 99.00000 %
H Shareholder's number of shares Beginning of tax year End of tax year
I Loans from shareholder Beginning of tax year End of tax year

Table with 4 columns: Line number, Description, Amount, and Other information. Includes rows for Ordinary business income (loss), Net rental real estate income (loss), Other net rental income (loss), Interest income, Ordinary dividends, Qualified dividends, Royalties, Net short-term capital gain (loss), Net long-term capital gain (loss), Collectibles (28%) gain (loss), Unrecaptured section 1250 gain, Net section 1231 gain (loss), Other income (loss), and Other information.

For IRS Use Only

18 More than one activity for at-risk purposes*
19 More than one activity for passive activity purposes*

* See attached statement for additional information.

Statement A—QBI Pass-through Entity Reporting

| | | | |
|---|---|---|--|
| Corporation's name: The Kind Group, LLC | | Corporation's EIN: 46-1657110 | |
| Shareholder's name: Anthony Gagliardi | | Shareholder's identifying no: 139-66-7936 | |
| | | 1120S, Line 21 | |
| Shareholder's share of: | | <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input checked="" type="checkbox"/> SSTB | <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB |
| QBI or qualified PTP items subject to shareholder-specific determinations: | | | |
| | Ordinary business income (loss) | -88,358. | |
| | Rental income (loss) | | |
| | Royalty income (loss) | | |
| | Section 1231 gain (loss) | | |
| | Other income (loss) | | |
| | Section 179 deduction | | |
| | Other deductions | | |
| | W-2 wages | 124,690. | |
| | UBIA of qualified property | | |
| | Section 199A dividends | | |

Statement A—QBI Pass-through Entity Reporting

| | | | |
|---|---|--|--|
| Corporation's name: | | Corporation's EIN: | |
| Shareholder's name: | | Shareholder's identifying no: | |
| | | | |
| Shareholder's share of: | | <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB | <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB |
| QBI or qualified PTP items subject to shareholder-specific determinations: | | | |
| | Ordinary business income (loss) | | |
| | Rental income (loss) | | |
| | Royalty income (loss) | | |
| | Section 1231 gain (loss) | | |
| | Other income (loss) | | |
| | Section 179 deduction | | |
| | Other deductions | | |
| | W-2 wages | | |
| | UBIA of qualified property | | |
| | Section 199A dividends | | |

Schedule K-1 (Form 1120-S)

2024

Department of the Treasury Internal Revenue Service

For calendar year 2024, or tax year

beginning [] / [] / 2024 ending [] / [] / []

Shareholder's Share of Income, Deductions, Credits, etc. See separate instructions.

Part I Information About the Corporation
Part II Information About the Shareholder
Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

Statement A—QBI Pass-through Entity Reporting

| | | | |
|---|---|---|--|
| Corporation's name: The Kind Group, LLC | | Corporation's EIN: 46-1657110 | |
| Shareholder's name: Joseph Vecchione | | Shareholder's identifying no: 139-80-0646 | |
| | | 1120S, Line 21 | |
| Shareholder's share of: | | <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input checked="" type="checkbox"/> SSTB | <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB |
| QBI or qualified PTP items subject to shareholder-specific determinations: | | | |
| | Ordinary business income (loss) | -893. | |
| | Rental income (loss) | | |
| | Royalty income (loss) | | |
| | Section 1231 gain (loss) | | |
| | Other income (loss) | | |
| | Section 179 deduction | | |
| | Other deductions | | |
| | W-2 wages | 1,260. | |
| | UBIA of qualified property | | |
| | Section 199A dividends | | |

Statement A—QBI Pass-through Entity Reporting

| | | | |
|---|---|--|--|
| Corporation's name: | | Corporation's EIN: | |
| Shareholder's name: | | Shareholder's identifying no: | |
| | | | |
| Shareholder's share of: | | <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB | <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB |
| QBI or qualified PTP items subject to shareholder-specific determinations: | | | |
| | Ordinary business income (loss) | | |
| | Rental income (loss) | | |
| | Royalty income (loss) | | |
| | Section 1231 gain (loss) | | |
| | Other income (loss) | | |
| | Section 179 deduction | | |
| | Other deductions | | |
| | W-2 wages | | |
| | UBIA of qualified property | | |
| | Section 199A dividends | | |

| | | | |
|--|-------------------------------------|--------------------------------------|-------|
| Corporation's Name: <u>The Kind Group, LLC</u> | | Corporation's EIN: <u>46-1657110</u> | |
| | | | |
| 1120S, Line 21 | | | |
| <input type="checkbox"/> PTP | <input type="checkbox"/> PTP | <input type="checkbox"/> PTP | |
| <input type="checkbox"/> Aggregated | <input type="checkbox"/> Aggregated | <input type="checkbox"/> Aggregated | |
| <input checked="" type="checkbox"/> SSTB | <input type="checkbox"/> SSTB | <input type="checkbox"/> SSTB | |
| Shareholder's share of: | | | |
| QBI or qualified PTP items subject to shareholder-specific determinations: | | | |
| Ordinary business inc (loss) | -89,251. | _____ | _____ |
| Rental income (loss) | _____ | _____ | _____ |
| Royalty income (loss) | _____ | _____ | _____ |
| Section 1231 gain (loss) | _____ | _____ | _____ |
| Other income (loss) | _____ | _____ | _____ |
| Section 179 deduction | _____ | _____ | _____ |
| Other deductions | _____ | _____ | _____ |
| W-2 wages | 125,950. | _____ | _____ |
| UBIA of qualified property | _____ | _____ | _____ |
| Section 199A dividends | _____ | | |

Corporation's Name: _____ Corporation's EIN: _____



| | | |
|-------------------------------------|-------------------------------------|-------------------------------------|
| <input type="checkbox"/> PTP | <input type="checkbox"/> PTP | <input type="checkbox"/> PTP |
| <input type="checkbox"/> Aggregated | <input type="checkbox"/> Aggregated | <input type="checkbox"/> Aggregated |
| <input type="checkbox"/> SSTB | <input type="checkbox"/> SSTB | <input type="checkbox"/> SSTB |

Shareholder's share of:
 QBI or qualified PTP items subject to shareholder-specific determinations:

| | | | | |
|----------------------------------|--------------------------|--------------------------|-------|-------|
| Ordinary business inc (loss) . | _____ | _____ | _____ | _____ |
| Rental income (loss) | _____ | _____ | _____ | _____ |
| Royalty income (loss) | _____ | _____ | _____ | _____ |
| Section 1231 gain (loss) . . . | _____ | _____ | _____ | _____ |
| Other income (loss) | _____ | _____ | _____ | _____ |
| Section 179 deduction | _____ | _____ | _____ | _____ |
| Other deductions | _____ | _____ | _____ | _____ |
| W-2 wages | _____ | _____ | _____ | _____ |
| UBIA of qualified property . . . | _____ | _____ | _____ | _____ |
| Section 199A dividends | <input type="checkbox"/> | <input type="checkbox"/> | | |

199A Worksheet by Activity

2024

▶ Keep for your records

| | |
|--|--|
| Corporation's name <u>The Kind Group, LLC</u> | Corporation's EIN <u>46-1657110</u> |
|--|--|

QuickZoom to 199A Summary ▶ _____

| | |
|--|--|
| Aggregation Code: _____ | Trade or Business: <u>1120S, Line 21</u> EIN: <u>46-1657110</u> |
| Is this activity a qualified trade/business? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |
| Specified Service Trade or Business? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | |

QBI or qualified PTP items subject to shareholder-specific determinations:

| | | | |
|---|-----------------|------------|-----------------|
| 1 a Ordinary business income (loss) 1 a | <u>-89,251.</u> | | |
| b Adjustments b | | | |
| c Adjusted ordinary business income (loss) | | 1 c | <u>-89,251.</u> |
| 2 a Rental income (loss) 2 a | | | |
| b Adjustments b | | | |
| c Adjusted rental income (loss) | | 2 c | |
| 3 a Royalty income (loss) 3 a | | | |
| b Adjustments b | | | |
| c Adjusted royalty income (loss) | | 3 c | |
| 4 a Section 1231 gain (loss) 4 a | | | |
| b Adjustments b | | | |
| c Adjusted section 1231 gain (loss) | | 4 c | |
| 5 Other income (loss) 5 | | 5 | |
| 6 a Section 179 deduction 6 a | | | |
| b Adjustments b | | | |
| c Adjusted section 179 deduction | | 6 c | |
| 7 Other deductions 7 | | 7 | |
| 8 a W-2 wages 8 a | <u>125,950.</u> | | |
| b Adjustments b | | | |
| c Adjusted W-2 Wages | | 8 c | <u>125,950.</u> |
| 9 a UBIA of qualified property 9 a | | | |
| b Adjustments b | | | |
| c Adjusted UBIA of qualified property | | 9 c | |

Additional Information From 2024 US Form 1120S: Income Tax Return for S Corp

Form 1120S: S-Corporation Tax Return

Other Deductions

Continuation Statement

| Description | Amount |
|--------------------------------|----------|
| Accounting | 3,250. |
| Automobile and truck expense | 31,654. |
| Bank charges | 2,338. |
| Computer services and supplies | 10,298. |
| Dues and subscriptions | 17,197. |
| Gifts | 3,435. |
| Insurance | 17,901. |
| Legal and professional | 13,612. |
| Meals (50%) | 23,965. |
| Supplies | 5,808. |
| Telephone | 7,802. |
| Travel | 25,187. |
| Utilities | 9,477. |
| credit card processing | 51,226. |
| payroll processing | 4,091. |
| disposal | 2,471. |
| Total | 229,712. |

Form 1125-A: Cost of Goods Sold

Additional Section 263A Costs Statement

Continuation Statement

| Additional Costs | Additional Amount |
|------------------|-------------------|
| Freight-in | 62,545 |
| Other purchase | 18,635 |
| Total | 81,180 |